THE BROOKE HOSPITAL FOR ANIMALS

England & Wales · Charity number 1085760

Details

Other names	THE BROOKE
Status	Registered
Legal form	Charitable company
Company number	04119581
Registered	2001-03-23
Register	View on the Charity Commission register

Contact

Address	66 Lincoln's Inn Fields London WC2A 3LH
Phone	020 3012 3456
Email	info@thebrooke.org
Website	www.thebrooke.org

Activities

Objects: TO PROMOTE THE WELFARE AND RELIEVE THE SUFFERING OF WORKING EQUINES AND OTHER ANIMALS IN AFRICA, ASIA, THE MIDDLE EAST AND SOUTH AND CENTRAL AMERICA, AND IN ANY OTHER AREAS OUTSIDE THE UNITED KINGDOM THAT THE TRUSTEES MAY THINK FIT, FOR THE PUBLIC BENEFIT, IN PARTICULAR, BUT NOT EXCLUSIVELY, BY: THE SUPPORT, PROMOTION AND PROVISION OF VETERINARY AND OTHER ANIMAL HEALTHCARE SERVICES WHETHER IN THE CONTEXT OF VETERINARY CLINICS, ANIMAL HOSPITALS, OTHER ANIMAL HEALTHCARE FACILITIES OR OTHERWISE;THE PROVISION, PROMOTION AND SUPPORT OF EDUCATION IN THE CARE, WELFARE AND TREATMENT OF WORKING EQUINES;ADVOCACY FOR LONG TERM AND SUSTAINABLE IMPROVEMENT OF THE LIVING AND WORKING CONDITIONS OF WORKING EQUINES;AND TO RELIEVE THE POVERTY OF OWNERS AND USERS OF WORKING ANIMALS AND THEIR COMMUNITIES BY IMPROVING THE HEALTH AND WELFARE OF SUCH ANIMALS.

Activities: Since it was founded in 1934, the Brooke has helped to relieve the suffering of millions of working horses, donkeys and mules and improved the livelihoods of the countless people who depend upon them. The Brooke provides veterinary services in some of the world's poorest communities, treating animals and training animal-owners in countries including Egypt, Ethiopia, India, Kenya and Pakistan.

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Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** ANY AREA OUTSIDE THE UNITED KINGDOM BUT WITH A PREFERENCE FOR THE MIDDLE EAST, INDIA AND PAKISTAN
- Burkina Faso
- Egypt
- Ethiopia
- Guatemala
- India
- Kenya
- Nepal
- Nicaragua
- Pakistan
- Senegal
- Somalia
- Sudan
- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,756,115	£25,116,873	£13,561,923	230
2024-03-31	£26,157,855	£23,226,846	£13,205,786	225
2023-03-31	£20,283,174	£22,231,460	£8,988,402	222
2022-03-31	£21,695,210	£21,396,365	£11,257,895	216
2021-03-31	£19,968,260	£20,947,067	£9,999,228	208

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Trustees

Name	Role	Appointed
Christine Isobel Hayes	Chair	2020-09-23
Amy Jankiewicz		2021-09-29
Christopher John Tattersall		2019-12-04
Dr Linda Belton		2021-09-29
Eric Munene Kimani		2024-12-11
Heather Jane Killen		2019-06-27
Mark Hugh McLaughlin		2019-06-27
Patrick Lawrence Mulford		2025-09-24

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THE BROOKE HOSPITAL FOR ANIMALS

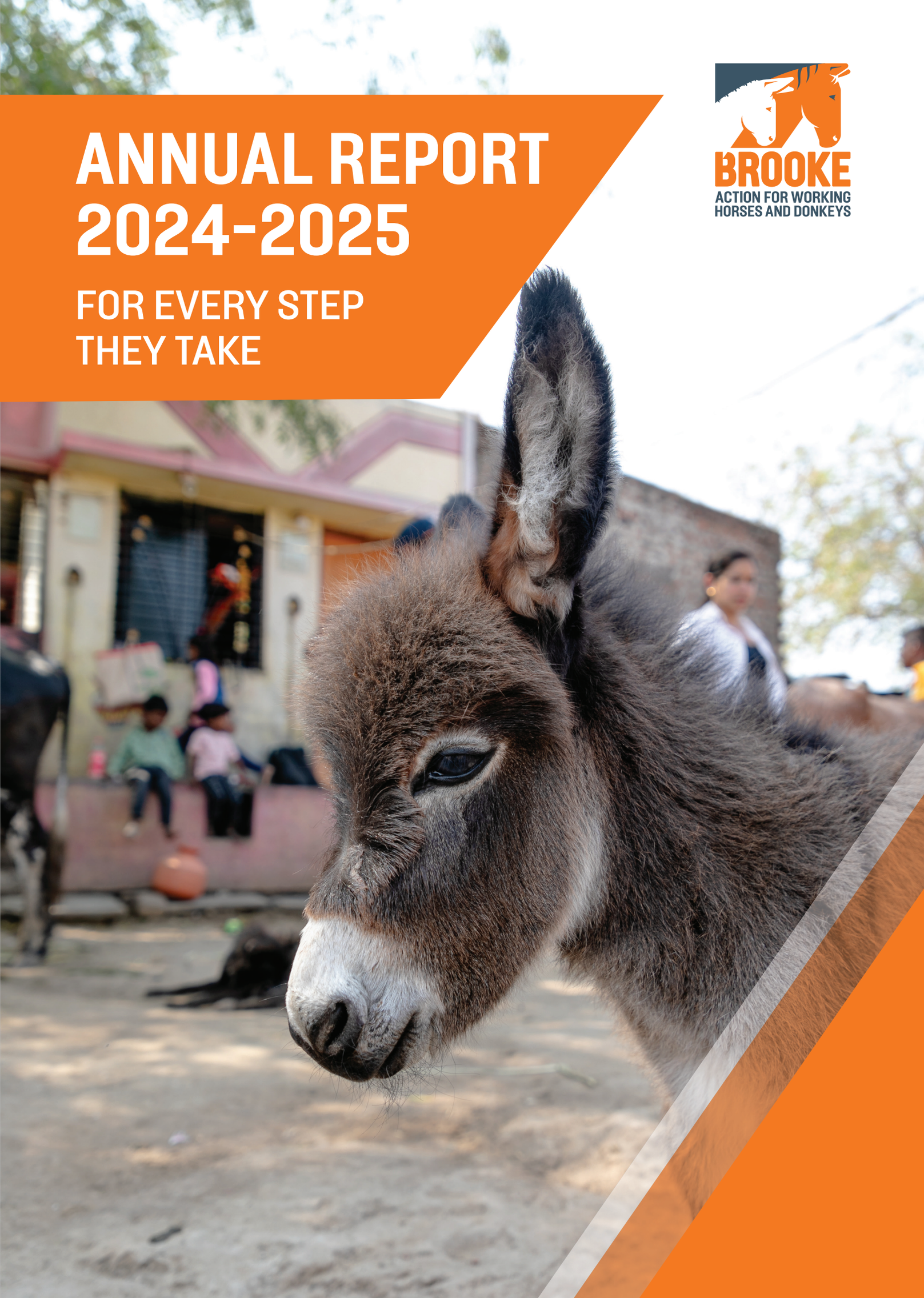
England & Wales - Charity number 1085760

Accounts

ANNUAL REPORT 2024-2025

FOR EVERY STEP THEY TAKE

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS



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Message from CEO

Thank you

Welcome to Brooke's annual report for 2024/25. I always enjoy the process of writing my introduction as it presents the opportunity to look back and reflect on what progress has been made, what lessons we have learnt and where we need to continue improving.

But before any of that, I want to thank our magnificent supporters for their generosity and commitment, without which our incredible work across the world would not have have been possible. Brooke is lucky to have such steadfast support, which we will never take for granted. Every day I recognise that we need to earn your trust and ensure we use the resources you provide to maximum effect. I also want to honour our much-missed colleagues Farooq Malik and César Urquizo, whose legacy continues to inspire. Thank you again; we won't let you down.

I am so proud to announce that our teams across the world directly reached over **1.8 million working equids, nearly 3 million people and 11,500 communities**. From brick kilns in Pakistan, pilgrimages in India, rural communities in northern Senegal, bustling towns in Ethiopia, mountain passes in Nicaragua, and donkey care clubs in Kenyan schools, animals and people benefitted from Brooke's innovative and adaptive programme work.

This approach leads to animals being better cared for; owners developing new skills and understanding of what their animals need; new animal healthcare facilities being developed and new treatments introduced; and laws and policies implemented to benefit not just working equids but all animals. You can read some of the case studies in this report which brings this to life.

In November last year, I was privileged to visit Pakistan and spend some time in brick kilns and coal mines, where working equids experience some of the harshest environments. It is difficult to overstate how hard these places are for animals and people. It is hot, exhausting, back-breaking work. But progress is being made daily. Brooke has transformed welfare in

2,638 kilns and mines over recent years. Wounds are now being treated quickly and properly.

Ample water is available. Trees have been planted to provide resting shade. Harnesses are in place that fit and support rather than chafe and slice through skin. Better feed is providing the fuel the animals need. It is not perfect, it never will be, but it is still transformative.

At one coal mine, I witnessed the distressing sight of a donkey that had been badly bitten by a wild boar. I watched as our team of vets administered emergency treatment and provided the medicines that kept the animal alive and would ultimately restore its health. Only Brooke does this work in the remote regions where alternative animal health services are either non-existent or still being developed.

Our teams also made huge progress on issues like the donkey skin trade, which results in the pointless slaughter of up to six million donkeys a year. We will continue to advocate for a global ban on this trade and effective enforcement of the ban introduced across Africa last year. I have just returned from Côte d'Ivoire, where I met with multiple African leaders and officials who are championing the ban and encouraging others to do so too.

I really hope you enjoy reading about the work we have undertaken over the past 12 months and the many achievements you have made possible. I am immensely proud of leading Brooke and working on your behalf to ensure that every working horse, donkey and mule has a life worth living.

Best wishes,
Chris Wainwright

Message from Chair

Celebrating milestones and reach

Brooke had another successful year in 2024/25 thanks largely to you, our supporters. Along with our Chief Executive, I want to thank you all from the bottom of my heart for your unswerving loyalty to our cause.

Last year saw us celebrate our 90th birthday. We were honoured that our President, Her Majesty the Queen, graciously hosted a reception for Brooke at Buckingham Palace. We are very fortunate to have Her Majesty as our President, and she spoke warmly of her ongoing support for Brooke and the work she has witnessed first hand, including most recently in Kenya.

As Chair, I am fortunate to lead a committed Board of Trustees which oversee the governance of Brooke. The Board has again provided the support and challenge to our leadership teams to ensure that Brooke not only achieves its goals but does so in the right way. We are determined to be the best run and most efficient organisation we can be. This matters because if we get that right, we can do even more for the animals and people we support.

I was delighted with the reach and impact of our work last year. Reaching over 1.8 million working equids, nearly 3 million owners and 11,500 communities shows the depth and breadth of our work. No other organisation reaches as many working equids as Brooke, a fact I hope makes you as proud as me.

Financially, we had a robust performance in the stormy waters of the UK and global economy. As a consequence, the Board provided significant additional funds to our programme teams to reach even more communities and animals. The funds meant we were able to venture into new territories in West and East Africa and reinvigorate our work in Nepal.

We have also ensured that we have adequate reserves to meet the challenges the future will no doubt present.

Another milestone was reached last year as Brooke India celebrated 25 years of service to working equine welfare and the communities that depend upon them. Their work supporting 2,370 equine welfare working groups across the country was a very real demonstration of the scale of their impact.

At the time of writing this report, we are recently recovering from the shock of the passing of one of our board members, Gaynor Miller. Gaynor was a wonderful colleague and contributed so much to Brooke as a highly effective and engaged Trustee. On behalf of the whole of Brooke we pay tribute to her.

The Board, like our employees, are a team and I would like to thank all the members of the UK Board for their ongoing commitment to Brooke.

I very much hope you enjoy reading this report and will find inspiration from the stories of progress. The impact you will read about is through your support. Thank you again from everyone at Brooke.

Kirsty Hayes
Chair of the Board of Trustees

In Nicaragua, José (purple shirt) is a farmer growing corn, beans and coffee, helped by his horse, El Rojito.

Linet in Kenya relies on her donkey. Learning to manage her animal's stress has proved life-changing.

In Pakistan, the new Animal Welfare Act we helped draft is excellent news for equids and their owners.

Along with our partners in Latin America, we deliver clinics focused on agricultural health

We are Brooke

We are an international animal welfare organisation and we've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that depend on them, for over 90 years.

We believe

- All animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- A kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- That good animal welfare starts with people.
- We recognize that in order to achieve change at scale we need to inspire compassion in others.
- That for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- That by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.

OUR VISION

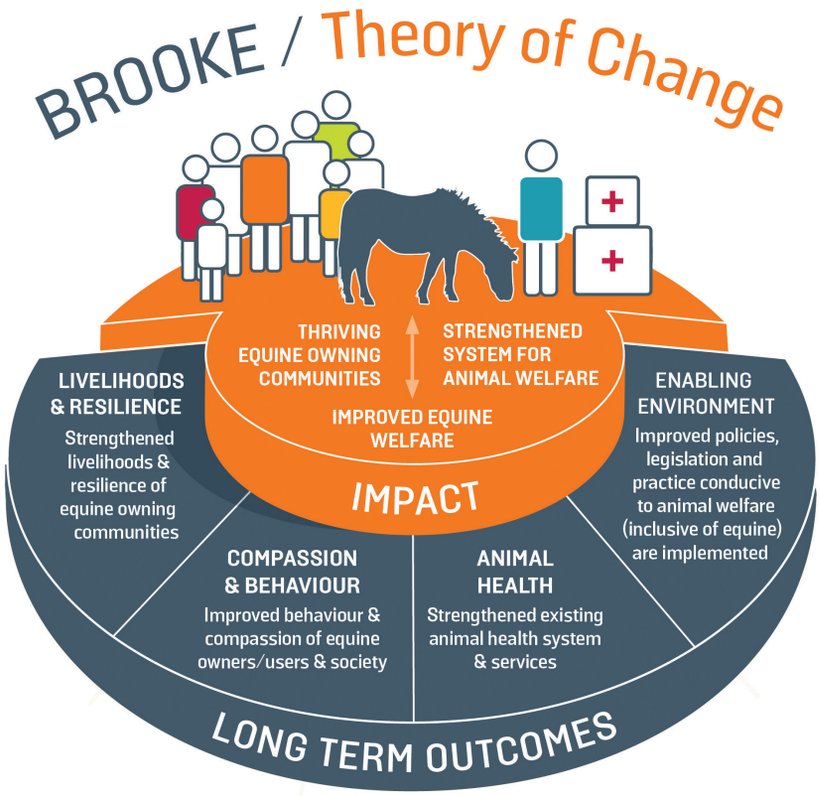
Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.

OUR MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

OUR VALUES

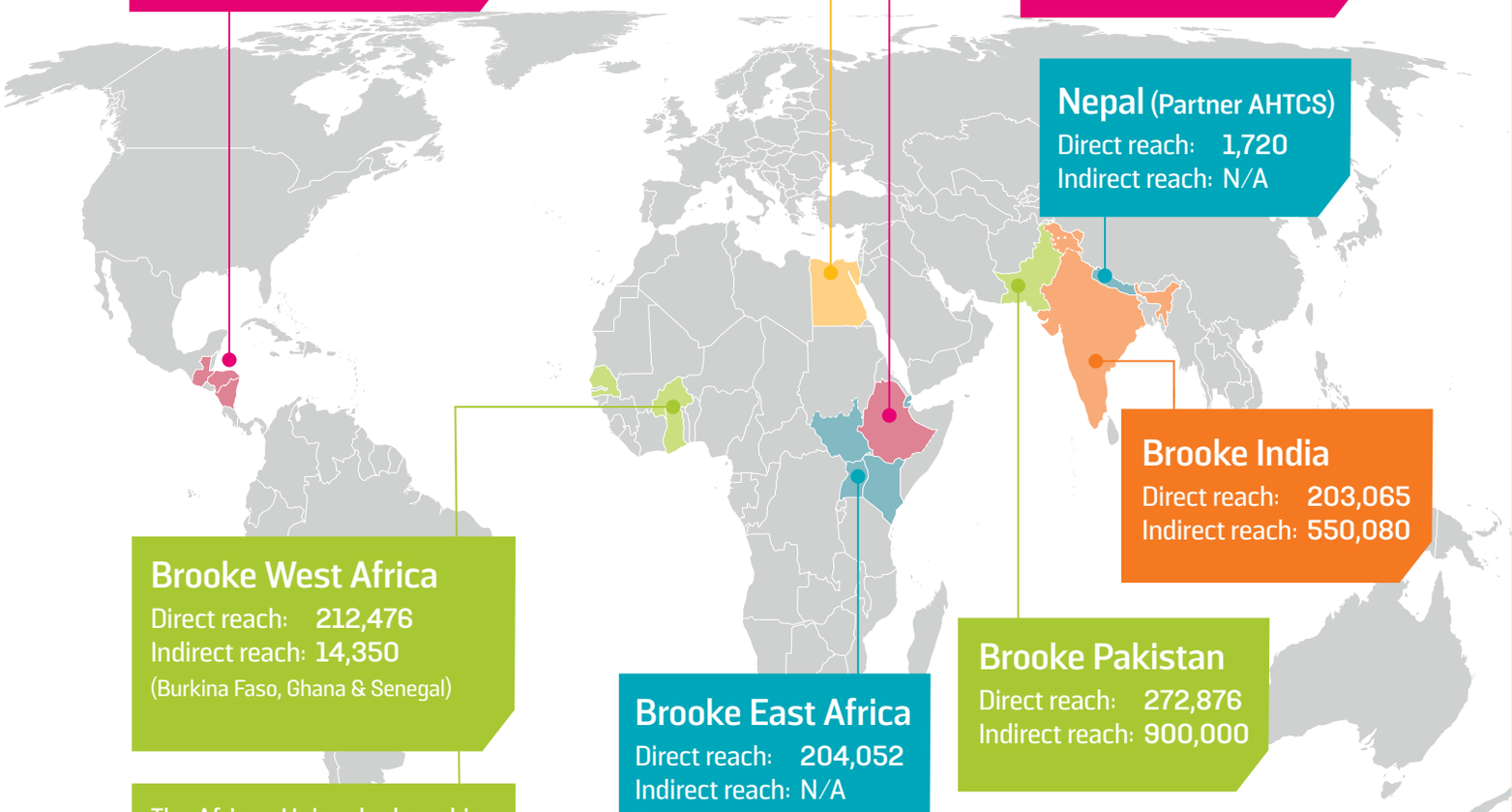
We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.



Where we work – our reach in numbers

Brooke is a global organisation, with established branches, affiliates and sister organisations in nine countries and regions, and headquarters in the UK. We work extensively beyond the borders of our key countries, through partnerships and projects.

Our UK headquarters and sister organisations, Brooke USA and Brooke Netherlands, deliver vital funding and support to projects across the globe.



Brooke Latin America and the Caribbean
Direct reach: 207,999
Indirect reach: 88,568
(Guatemala, Honduras & Nicaragua)

Brooke Egypt
Direct reach: 198,000
Indirect reach: N/A

Brooke Ethiopia
Direct reach: 532,200
Indirect reach: 5,000,000

Nepal (Partner AHTCS)
Direct reach: 1,720
Indirect reach: N/A

Brooke India
Direct reach: 203,065
Indirect reach: 550,080

Brooke West Africa
Direct reach: 212,476
Indirect reach: 14,350
(Burkina Faso, Ghana & Senegal)

Brooke East Africa
Direct reach: 204,052
Indirect reach: N/A
(Kenya, Somaliland, South Sudan & Tanzania)

Brooke Pakistan
Direct reach: 272,876
Indirect reach: 900,000

The African Union donkey skin trade ban will reach a further **16,983,779** donkeys, taking our total indirect reach to **16,998,129**

GRAND TOTAL
Direct reach: 1,832,388
Indirect reach: 6,552,988

Map Source: United Nations

2024/25 highlights at a glance

1,832,388
horses, donkeys and mules reached

Directly – through our health, welfare and training actions

Direct reach (beneficiaries) are horses, donkeys and mules who receive direct support from Brooke or a partner towards their welfare with regards to their **health**, **nutrition** or **environment**. It could include but is not limited to: delivery of shelters, water points, emergency aid kits.

1,004,927
Donkeys

540,488
Horses

87,253
Mules

NB: figures are approximate, as they are based on an estimation methodology. These figures do not include the direct reach of Egypt and Nepal.

6,552,998
horses, donkeys and mules reached

Indirectly – through our policy and advocacy work

Indirect reach (beneficiaries) covers the wider equine population benefiting through advocacy and institutional strengthening including national policies and legal frameworks.

11,525
Number of communities we worked with

2,815,609
Total number of people we reached through our programmes

6,034 children reached

Six
Number of policies for working horses, donkeys and mules in implementation

Number of brick kilns we worked in

1,778
India

2,638
Pakistan

32
Nepal

3,672
Number of Animal Service Providers trained/mentored

212
Number of coal mines we worked in

GOAL 1 – TRANSFORMING EQUINE WELFARE IN COMMUNITIES

Equine animals support the lives and livelihoods of over 600 million people. We help owners to look after their animals with compassion and care, meaning a happier life for working horses, donkeys and mules and enabling communities to thrive. Brooke continues to create innovative programmes across all the areas we work in to most effectively support equines. Here we set out four of our global priorities.

Key achievements during 2024/25

Compassionate Handling

Handling animals better is a topic which is often overlooked but makes a huge difference to the lives of animals and their owners, working together more harmoniously and reducing stress and fear from poor handling practices.

The compassionate handling for life programme continues to be rolled out across our programmes by a committed training team after a successful international workshop held in Pakistan. The programme is promoting animal wellbeing, encouraging recognition of animal sentience across all species and ensuring animals' needs are met with empathy.

- In Brooke Ethiopia, the Compassionate Handling and Harnessing project is being piloted in Halaba, focusing on a behavioural change approach that addresses root causes and promotes community-led solution actions for welfare. (See Case study, page 12.)
- In Brooke West Africa the compassionate handling project is ongoing in four locations, involving 54 educators. There is a growing demand from communities to be enrolled in the programme, as they have witnessed how effective it is – with animals previously perceived as ''difficult'' and dangerous to handle becoming calmer and easier to work with.

Harnessing

Harnessing problems are a huge challenge to tackle, as issues vary not just from country to country but even from village to village, so our teams are building their knowledge to address each problem and ensure no animal is working or resting in pain. In Pakistan the team are supporting communities to transition from hobbling their animals to use head collars when tethering them to graze allowing animals greater freedom of movement. In Kenya our partners have been training donkey owners and users in improved rope-making and harness weaving to reduce harness-related wounds on their donkeys.

- Brooke Pakistan supported the participatory action research workshop, on harness-related wounds, bringing together government, academia and local community members to share knowledge.
- In Nepal, appropriate harnessing technique training was given to 257 equine owners/handlers across 32 kiln sites.

In Senegal, Dieynaba and her family rely on their donkey, Laura, pictured here with her foal Panchy. We've been working with Dieynaba since 2016 when she was just 12 years old.

Communities

- Around the world, Brooke works to engage communities in all mediums and platforms possible, public events, digital resources and radio broadcasts.
- Brooke Pakistan reached 3,050 communities, which included 2,638 brick kilns, 212 coal mines and 200 work places.
- Brooke Ethiopia reached 249 communities, involving 205 animators and 4,100 change agents who worked with community members to impart best practices.
- Partners in West Africa conducted 1,342 public talks, 3,057 home visits, 35 social mobilisations and 102 radio broadcasts.
- Using Brooke's newly adopted Human Behaviour Change strategies, alongside communities, to help owners to identify the most positive changes for their animal and themselves is leading to more sustainable and lasting improvements in animal welfare.
- Launched in 2004, the Donkey Care Clubs have continued to grow. Their goal is to teach the next generation of donkey owners to care for and protect their donkeys through poetry, song and dance. They have become part of extra-curricular activities recognised by the Kenyan government.

Livelihoods

- Brooke India mobilised 2,370 Equine Welfare Groups across project areas which provide a vital platform for collective action, promote best practice in equine care and facilitate access to livelihood enhancement opportunities.
- Brooke India established 29 balanced feed units, providing better nutrition for animals and a diversified income stream for the communities involved.
- Brooke East Africa and its partners refurbished or improved 15 boreholes, water troughs or water pans, benefitting at least 3,000 households and 9,500 donkeys and other livestock.

Case study – DEGINANT: Handling and Harnessing for a Better Future

Deginant considers Bora not just a working animal, but also a close friend and family member.

Deginant admits he once struggled to manage and care for his horse, Bora. Poor-quality harness and handling, including whipping, led to frequent wounds. With little knowledge of equine care, he didn't realise the harm he was causing.

That changed when Brooke began a handling and harnessing project in his community. Deginant joined, keen to learn. Over two years, he's developed a deep bond with Bora, now seeing him not as an obligation, but as a cherished friend and family member.

''We must create a safe and compassionate environment for our equines,'' Deginant says, ''avoiding any form of whipping or harsh treatment.'' He's the first to praise harnessing that is efficient and moderate, ensuring the wellbeing of animals during work.

Today, Bora represents more than transport; he symbolises a turning point in Deginant's life and his journey towards a better livelihood. Deginant now shares what he's learned with others in his community, promoting the lasting impact of Brooke's work.

> My Bora is much more than just a mode of transportation; he represents a significant turning point in my life, that allows me to strive for a better livelihood.''
>
> **Deginant, 28, Ethiopia**

GOAL 2 – INCREASING THE VISIBILITY AND INCLUSION OF WORKING EQUIDS

For all working horses, donkeys and mules, we continue to strive for their needs to be covered in policy and practice at all levels. We know that to achieve significant change in a global context, we need to continue to work with policy and decision makers to improve the lives of working equids and the communities they support.

Brooke Achieves Major Global Policy Milestones in 2024

This year, Brooke has played a leading role in securing key international policy changes to improve animal welfare and public health:

Global Pandemic Treaty

- In September 2024, the World Health Organization passed the first legally binding treaty to recognise the link between animal, human, and environmental health in preventing pandemics. Brooke, through the Action for Animal Health coalition, successfully advocated for the inclusion of One Health principles in the treaty.

Read more **HERE**

United Nations Resolutions

- In September 2024, the UN General Assembly adopted the Declaration on Antimicrobial Resistance (AMR). As a result of our advocacy, the Declaration recognises animal health as vital, recommending stronger systems, better access to medicines and vaccines, reduced antimicrobial use in healthy animals, and improved husbandry.
- In December 2024, the UN adopted a resolution on disaster risk reduction. As a result of our work, it includes a new paragraph we authored highlighting the role of working animals in building climate resilience and the need to protect them. To achieve this, we organised two side events at the UN High Level Forum on Sustainable Development and mobilised member states and UN agencies to champion the agenda.

Read more **HERE**

Landmark Legislation in Pakistan

- In 2024, the Khyber Pakhtunkhwa (KPK) Animal Welfare Act was passed, aiming to improve the lives of 900,000 equines. Brooke Pakistan played a central role in drafting and advocating for this historic bill, which replaces 134-year-old legislation.

Read more **HERE**

Donkey Skin Trade

Protecting Donkeys: Sustaining Momentum After the African Union Ban

Following the landmark African Union continent-wide ban on the donkey skin trade in February 2024, Brooke has continued to drive progress in protecting donkeys across Africa and beyond.

Advocacy at Global Forums

- Brooke discussed the issue of the donkey skins trade with Chief Veterinary Officers as well as African Union officials at the World Organisation for Animal Health General Session in Paris in May 2024. In July 2024, we met with Permanent Missions to the United Nations to highlight the socioeconomic contribution of working donkeys and the threat posed by the skins trade (Nigeria, The Gambia, Senegal, Kenya, Ethiopia).
- Brooke USA, in collaboration with Eko Movement, delivered a petition with 244,000 signatures to the Headquarters of Amazon USA, asking to ban its sale of donkey skin products.

Amazon under pressure to ban donkey skin products. Read more **HERE**

Pan African Donkey Strategy

- Brooke is supporting the development of a Pan African Donkey Strategy and the planning of the Second Pan African Donkey Conference (PADCo), to be held in Côte d'Ivoire in June 2025. Meanwhile, the Economic Community of West African States Donkey Skin Trade (DST) strategy has been finalised, and a national strategy has been developed for Pakistan.

How Africa could lose half its donkeys. Read more **HERE**

Huge step forward to support ban on African donkey skin trade. Read more **HERE**

Case study – SYLVESTER'S STORY: A Community Betrayed by Donkey Theft

Sylvester and his new donkey, Kamwana (young man) rehomed by Brooke East Africa in partnership with Inades-Formation Kenya, Machakos County.

Stolen and killed for their skins, Sylvester's donkeys were victims of the illegal donkey skin trade, part of a widespread crisis fuelled by global demand for ejiao, a traditional Chinese remedy.

His experience is far from unique. Across Kenya and beyond, thousands of families each year lose their donkeys – vital to transport, farming, and daily life – shattering livelihoods, community cohesion, and cultural heritage.

After the theft, Sylvester's neighbours rallied around him. ''We searched together for the culprits,'' he said. ''My neighbours stood by me and waited for the police as they helped recover what was left.''

The African Union's February 2024 ban on the donkey skin trade, supported by AU-IBAR's landmark report, was a vital first step. But for families like Sylvester's, the ban must be strictly enforced. Community surveillance, rehoming schemes, and continued global advocacy are essential to protect donkeys and the people who depend on them.

> I couldn't believe it, my donkeys were like family. Losing them felt like a betrayal.''
>
> **Sylvester**

The African Union ban is a major milestone, but without enforcement and community-level protections, it risks becoming a paper promise. We need coordinated action to safeguard livelihoods and uphold animal welfare across the continent.

A pop-up clinic in Rosita Mountain pass, a very remote location in Nicaragua.

An Equine Fair taking place in India.

Iqbal Bhai from Kutch, Gujarat, is a Brooke India trained farrier champion, devoted to keeping the hooves of Kutch's working equines strong, healthy and ready for the journeys ahead.

GOAL 3 – DEVELOPING SUSTAINABLE ANIMAL HEALTH SYSTEMS

Brooke made significant strides in strengthening animal health systems throughout 2024/25, delivering major impact through collaborative projects, innovation and global partnerships.

Access to affordable and effective medicines is a critical animal welfare concern, as well as a problem contributing to the development of antimicrobial resistance (AMR). Vets are forced to use the same few antimicrobials to treat all problems, as this is all they have, but in many cases, pain relieving medication would be more appropriate. Better access to vaccines could stop animals getting sick and needing treatment at all.

Global Essential Veterinary Medicines List (EVM List)

- In April 2024, Brooke and the World Veterinary Association launched the first-ever **Global Essential Veterinary Medicines List for Food-Producing Animals**, including equids. This groundbreaking tool has attracted interest from key global bodies such as the World Organisation for Animal Health (WOAH) and the Food and Agriculture Organization (FAO). Brooke also participated in a high-level panel chaired by the UK Chief Veterinary Officer and the Director General of WOAH, discussing strategies to strengthen animal health systems to combat antimicrobial resistance (AMR).

Fleming Fund Partnership

- Through the Antimicrobial Resistance and One Health grant, in partnership with the International Livestock Research Institute (ILRI), Brooke East Africa and Brooke UK have played a key role in supporting the development of essential medicine lists and treatment guidelines in Kenya, Tanzania, Uganda, Malawi and Zambia. We've been supporting veterinary pharmacists in antimicrobial stewardship and better treatment choices via our agrovet mentoring framework.

Ethiopia's National EVM List

- Brooke Ethiopia successfully led the development of the country's first national EVM List, officially endorsed by the government. The Ethiopian Agricultural Input Supply Corporation has already established a dedicated unit to import essential veterinary medicines and has launched a fast-track online application process to streamline access.

Academy for Working Equids

- In April we launched the Academy of Working Equids, an open access virtual learning platform with unique and accessible training on animal welfare, equine veterinary medicine and pharmacy management, specifically aimed at the working equid context. It is now being used by learners in countries where Brooke has no presence, helping to improve equine welfare worldwide.

Case study – ETHIOPIA'S STEEL SHOE PILOT: A Step Forward in Sustainable Farriery

Rubber shoe

Steel shoe

Brooke is continuing to progress its innovative project in Ethiopia, testing the viability of steel horseshoes as a durable and cost-effective alternative to rubber.

Rubber shoes, while accessible and affordable, typically last only 7–10 days, requiring frequent replacements and offering limited durability. In contrast, steel shoes can last up to eight weeks. Though more expensive to produce, their extended lifespan makes them more cost-effective over time.

To test this potential, Brooke has trained seven farriers in forging and fitting steel shoes.

With the core training phase complete, these pioneering farriers are now entering a critical stage: transitioning from guided instruction to hands-on experience.

More opportunities to apply their skills will help them become faster, safer, and more confident in their work.

The pilot not only offers a pathway to better equine welfare, but also supports professional development for local farriers and long-term cost savings for owners. Further assessments are planned in July 2025 to evaluate outcomes and future scalability.

OUR FANTASTIC SUPPORTERS

Movement for Change

Making sure that working horses, donkeys and mules will be cared for now and in the future matters to all of us. It inspires Brooke supporters everywhere, like the 60 members of Jersey Supporters Group who you can read about on page 20. We're grateful to all our fantastic supporters for helping our teams on the ground make working animals' lives worth living across Africa, Asia, the Middle East and Latin America.

Our total income for 2024/25 financial year was £24.8m, the second ever highest income for Brooke.

£14.2m
in legacies income.
Exceeding our budget
by **£622k**

£90k
In Memory income.
Exceeding our budget
by **£35k**

We would like to extend our special thanks to everyone who has chosen to remember Brooke in their Will. Gifts generously given in Wills account for over 50% of Brooke's annual income, and help us make positive change for millions of horses, donkeys and mules worldwide.

Thank you also to all our dedicated 82,181 supporters across the UK and beyond, many of whom choose to give to Brooke regularly through their bank accounts, and whose commitment to Brooke helps us plan and budget with confidence. Thanks also go to our corporate partners, challenge event participants, In Memory supporters and individual fundraisers. Not forgetting our supporters who give through our wonderful sister organisations, Brooke USA and Brooke Netherlands.

Our organic (non-paid) social media content appeared on 8.7 million people's feeds and over 350,000 people engaged with it. Total social media followers across all platforms: **244,984,** up 35% on the previous year.

Enabling Success Through Recognition and Royal Support

Brooke's achievements are only possible thanks to the passion, loyalty, and influence of our global community of supporters, ambassadors, and partners who help raise our profile and amplify our impact.

A People's Choice Win

- In a proud moment for Brooke, our short film won the **People's Choice Award** at the 2024 Smiley Charity Film Awards. Voted for by our supporters, the award recognised the powerful storytelling at the heart of our mission and the ongoing dedication of our community to spreading awareness.

Read more **HERE**

A Royal Milestone

- In May 2024, **Brooke President, Her Majesty The Queen**, hosted a special reception at Buckingham Palace to mark Brooke's 90th anniversary. The event brought together representatives from our global programmes, including Egypt, India, and Pakistan, as well as long-standing supporters and public figures such as Angela Rippon, Rory Bremner, and our patron Alastair Stewart. Her Majesty has also graciously agreed to **extend her presidency**, reaffirming her support for Brooke's mission around the world.

Read more **HERE**

Community fundraisers

Jenny Lee

When the Hastings Half Marathon was postponed earlier this year, most runners hung up their shoes, but not Jenny Lee.

Determined to use her months of training, 51-year-old Jenny from Hawkhurst set off on her own 13.1 mile journey through Bedgebury Forest, raising over £600 for Brooke in the process.

© Pilar Bustelo

Gregory Harris

Greg is the author of the Billy Burro adventure series, which follows the heartwarming journey of a donkey who lives by the principle of "love thy neighbour".

Greg sells copies of the books and other items at his weekly market stall in Saltburn-by-the-Sea, and to date he has raised over £750.

Hack100 participants

This year, we were thrilled to see so many supporters saddle up for our Hack100 riding challenge, raising vital funds to bring clean, sustainable water to 10,000 donkeys and their owners in Kenya. Each participant committed to riding 100 miles in 100 days and raising £100.

They have helped transform daily life for animals and communities, and also shown the power of collective action..

Jersey Supporters Group

Founded in 1990 by Margaret Mallett, the Jersey Supporters Group, has become a cherished part of the Brooke family. Now led by Janet Motto, this close-knit group of 60 members brings heart and energy to every event, from their hugely popular February quiz to festive 'Clio Clop Carols'.

With dedication, heart, and a lot of fun, they raise vital funds for Brooke UK, inspiring their community and driving change.

CHARITABLE TRUSTS AND FOUNDATIONS

Philanthropic partners

We remain eternally grateful for the commitment and dedication of those long-standing philanthropic partners who once again chose to support Brooke this year. We were also pleased to be awarded grants from new funding partners, and hope these mark the start of long-term alliances. As well as highlighting some of our funders below, we acknowledge the equally valued support of those partners who prefer to remain anonymous.

2024/25 marked the penultimate year of Brooke's five-year partnership with **The Alborada Trust** to improve the lives of brick kiln equids in Pakistan. The latest project data indicates that 75% of equine owners are now demonstrating welfare-friendly behaviour against a baseline of just 22%. Likewise, 74% of farriers, and 77% of vets and paravets, are now demonstrating appropriate skills and capacity (against baselines of 15% and 29% respectively). We are so grateful for the Trust's partnership that has enabled Brooke to bring about these sustainable improvements in equine health and welfare. We also appreciate those supporters who have contributed to the project, including, **The Mrs D M France-Hayhurst Foundation**.

Other funding partner highlights:

- **The Underwood Trust** provided valuable funding in aid of women's equine welfare groups in Kenya.
- **The John Horseman Trust** continued to provide financial support to improve conditions for equids in India's brick kilns.
- **The Sir Peter O'Sullevan Charitable Trust**, **The Castanea Trust** and **The Scott Eredine Charitable Trust** continued to make a valuable contribution to Brooke's core work to ensure working equine animals have a life worth living.
- We were also delighted and sincerely grateful for the significant support received from **The Tsiknakis Charitable Trust**.

Additionally, **The Guernsey Overseas Aid and Development Commission** kindly funded a one-year project in the village of Napamboumbou, Burkina Faso, to improve livelihoods and access to water for 745 donkeys and 3,565 people.

And last but certainly not least, we remain incredibly grateful for the support and ongoing commitment of **Brooke USA** and **Brooke Netherlands**. Between them, our sister organisations have funded significant projects across Africa and Asia, including ongoing work in India's brick kilns and Pakistan's coal mines, the training of Agrovets in East Africa, and new work in the gold mines of Tanzania.

OUR ENABLERS

Our people

Creating the best place to work and succeed

We have continued to deliver our Global People Strategy 2022-27. Some of the key highlights and achievements are as follows;

- Brooke has focused on its approach to pay and updated its policy to a Total Reward approach. A new platform has been developed to house staff benefits and this will be used to generate a total reward statement for all staff, showing the true value of the package at Brooke. A new benchmarking tool, called Brightmine, has also been introduced and is being used to benchmark salaries for new posts and to monitor salary levels across the sector.
- A new global Diversity Equity and Inclusion (DEI) strategy has been developed, which will encompass all Brooke's DEI activity, including gender mainstreaming. A UK staff away day also provided an opportunity to discuss our UK DEI statistics. Brooke is seen as an inclusive place to work, with excellent hybrid and flexible working policies, and as a good employer for parents and carers.
- In the learning and development area, Brooke has replaced its digital learning platform with Kallidus globally, enabling it to launch a wider range of e-learning, and to track compliance with mandatory training more easily. It has also included an up-to-date format for Performance Development Reviews (PDRs). A global cohort of managers has attended the Happy Leadership programme, a flagship course within Brooke focusing on individual leadership styles. Insight Discovery has also been rolled out further as a team-building initiative.
- Well-being continues to be a key focus, and the outputs from the well-being survey have continued to be implemented. These have included one-to-one wellbeing coaching sessions with Mind Vibes. Feedback has been excellent and they have helped with areas such as work-life balance.

Our processes

Developing an organisation fit for the future

In 2024/25, Brooke has continued our digital transformation with an emphasis on increasing Brooke's data maturity, allowing teams to have key information to hand, gain new insights, and use these to drive decision-making. This has allowed us to better understand the impact of our work in our country programmes and where we can improve.

The year has been a very successful one for rolling out new technologies, both in the UK and across the countries we operate in, to better digitise data collection, automate processes and reduce costs. The delivery of some of these projects has earned Brooke industry acclaim.

In the coming year our focus will be a mix of continuing digitisation of our work and employing more cutting-edge technologies, such as Artificial Intelligence (AI) and Machine Learning, to decrease our colleagues' manual workloads and increase effectiveness (AI) in delivery.

SAFEGUARDING, COMPLIANCE & GOVERNANCE

Safeguarding

A full review of Brooke's global safeguarding approach was carried out by an external reviewer and the conclusion was that there is a strong sense among staff that safeguarding is a priority at Brooke, with a clear commitment across the organisation. There are some actions to be implemented as part of continual improvement and the action plan will be addressed in 2025-26.

A review of Brooke's safeguarding approach with partners was carried out internally and findings from this are also included in the action plan above.

The global safeguarding policy was reviewed and slightly updated.

Training for Safeguarding Focal Points (SFPs) was carried out and this group continues to offer peer support to one another.

Fundraising compliance

In 2024/25 we continued to ensure that our fundraising programme, projects, marketing, communications and related data remained fully compliant with the laws and regulations we are bound to (including Fundraising Regulator's Code of Practice, UK GDPR and the Data Protection Act (2018)). We continued to ensure that supporters were clear on how Brooke processes and stores data in a compliant manner, and how they can opt out or change the type and frequency of fundraising communications they receive.

We processed supporter data rectifications as requested. We completed 17 full erasure requests from supporters and all within the regulator's 28-day timeframe. We continued to ensure that our suppliers were working to agreed service level agreements, contracts and data processing agreements and undertook two full audits of our key fundraising and donation processing suppliers. We ensured that the tender processes for new fundraising service suppliers followed fair process, and that new contracts underwent robust risk assessments and due diligence prior to being finalised.

We ensured that our Gift Aid tax claim tool was integrated into our new database and maximised the value of our HMRC Gift Aid Tax Claims for 2024/25.

In addition to our Global Safeguarding policy, we also take our responsibility to protect vulnerable people seriously. We follow guidance issued by the Chartered Institute of Fundraising.

Governance

The new training platform 'Brooke Learn' has now been successfully implemented and has provided up-to-date compliance training, which includes UK GDPR, Information Security and Fraud e-learning. In line with this the 'Data Protection' and 'Anti-Dishonesty and Anti-Terrorism' policies and procedures have also been fully updated and approved by the Board.

Close to the end of the last financial year the Senegal office was visited, and a supportive audit was completed to identify data protection needs of the team. An advisory report was produced at the end.

Mango Direct Marketing Limited, a telemarketing company who are soon to be managing our supporter care requirements, were visited in early April 2025 in Northern Ireland by the Head of Legal and Governance, the Data Protection Officer and the Information Governance Manager. This was to perform a data protection audit to ensure they fully met our required standards. The report showed they scored a high level of assurance.

The Legal and Governance Team are working to be fully in line with current AI developments and already have an AI Protocol in place, as well as an active AI Working Group, where the latest issues can be discussed.

There have been no data breaches reportable to the Information Commissioners Office and 17 supporters have exercised their right to erasure.

Complaint handling

Brooke received a total of 137 complaints this year. Of these, 80 related to our fundraising activities, and 57 complaints related to other aspects of Brooke's work such as operational activities and service provision. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator.

We take each complaint seriously and they were all addressed in line with our complaint handling procedure, which is publicly available on our website.

FUTURE FOCUS

We continue our 2022-2025 strategy, 'A Life Worth Living', which brings our goals to life by harnessing the power of working animals to create lasting change for communities, their animals and the environment.

We will begin development of a new multi-year strategy to maintain Brooke's position as thought and implementation leaders in the animal welfare sector, harnessing the power of working animals to create lasting change for communities, animals and the environment.

Supported by a new International Centre of Excellence and our enabling goals – Movement for Change, Efficiency and Effectiveness and People – we will:

GOAL 1 – Transforming equine welfare in communities

- Promote Compassionate Handling for Life during healthcare by strengthening its inclusion in veterinary training and practice through curriculum support, learning resources, and mentoring. This includes an international workshop in the UK partnering with Redwings and a Trainer of Trainers workshop in Pakistan in November 2025 which will bring together vets from across country programmes to share experience, knowledge and skills.
- Develop Brooke's nutrition guidelines for working equids by reviewing and collating existing nutrition initiatives, researching appropriate nutrition standards and drafting guidelines through expert peer consultation.
- Develop internal guidance for safe, ethical impactful engagement with children using research and review of best practices and ethical frameworks for working with children as advocates, champions and caregivers for better animal welfare outcomes, and as at-risk household members.
- Continue to develop and implement our new, integrated harnessing and handling initiatives, grounded in a human behaviour change approach. These efforts aim to improve animal welfare by promoting safer, more compassionate practices while animals are working.
- Lead the Meru Cart Working Group to improve donkey cart design and use in Meru, Kenya. This is an exciting project that will drastically improve the welfare of cart pulling donkeys local to Meru, with the potential to permanently change the current harnessing and cart systems based on the requirements of the local communities and workload of the donkeys. The new cart design is undergoing extensive testing in the UK before local artisans in Meru build a prototype using affordable, locally available materials.

GOAL 2 – Increasing the visibility and inclusion of working equids

- We will continue working with African member states to implement the 2024 African Union moratorium on the donkey skins trade, support the development of the donkey strategy for Africa and build on the momentum generated by the Second Pan African Donkey Conference.
- We will work with governments to get the Pandemic Agreement and UN resolution on disaster risk reduction implemented at national level.
- We will raise awareness of the socio-economic contribution of working equids worldwide, and advocate for a global ban in donkey slaughter for the skins trade, working with governments, regional bodies, the UN and beyond.
- As part of our work on the donkey skin trade we will work with Brooke USA to build campaign awareness. We will also formulate a strategy to end the sale of ejiao within the European Union.

GOAL 3 – Developing sustainable animal health systems

- Global Animal Health and Welfare Workshop: In partnership with the British Equine Veterinary Association Trust, Brooke will host a global workshop in Kenya (October 2025), bringing vets from all programmes together to update clinical skills, welfare science, and share expertise.
- New Veterinary Clinical Skills Labs: Following the success of Ethiopia's labs, new facilities will be developed in Kenya, Pakistan, and Senegal, allowing students to practise procedures on models and simulators before working with live animals.
- Digitalising Animal Health Mentoring Data: Pilot projects will replace paper-based systems with SurveyMonkey, giving veterinary mentors faster access to data and analysis, and supporting evidence-based mentoring in the field.
- Essential Medicine Lists and Treatment Guidelines: Through the Fleming Fund project, we will help Malawi, Kenya, Zambia, Uganda, and Tanzania create national medicine lists and guidelines to reduce antimicrobial resistance and strengthen animal health systems.
- Improving Horseshoe Quality: From Ethiopia's steel shoe pilot to safe shoe training in Pakistan and India, Brooke's global farriery project will ensure horseshoes are safe, durable, and comfortable across all programmes.
- Expanding Veterinary Services in Nicaragua: Veterinary services for working equines in remote mountain areas will be expanded, delivered directly through the national animal health authority.

Donkey Skin Trade

- Global Campaigns: Focus on incorporating the African Union Ban, scoping in Asia to develop next steps and awareness.
- A collaboration with Brooke USA: to have a joint strategic approach to focus on awareness.
- Ejiao in Europe: formulation of a strategy aimed at advocating for a cessation of the importation and sale within the European Union.

Our enablers:

In 2025/26:

- We are honing our brand proposition to clarify Brooke's purpose, in order to reach the headroom in our target audience groups. Additionally, to support this work, we're exploring a case for investment to promote this across media. Our desired outcome will be to gain brand consistency and raise people's potential to support us.
- We will be working to bring AI into Brooke's practices to save our staff time on administrative tasks, as well as to, accelerate creativity. Various use cases will be explored around general efficiency, better targeted fundraising campaigns, and more effective programme delivery. During these explorative efforts we will monitor and evaluate before expanding their use. These forays into AI will balance effectiveness against ethical and legal considerations to ensure that our use of AI is safe, moral, and compliant.
- We will improve efficiency of digital fundraising through implementing streamlined best practice new donation forms.
- We will be launching our new website to drive engagement and fundraising through our Digital User Experience project.
- Pilot our brand-new regular giving product with testing and learning from supporter feedback
- Increase operational efficiency by streamlining our finance processes and using tools that integrate with our existing systems.
- Continue to build a data and insights-driven approach.
- Further enable global services and collaboration.
- Brooke's new Diversity, Equality and Inclusion strategy will be implemented in the coming 12 months.
- Our global safeguarding work continues with actions from our safeguarding review and refresher training for all safeguarding Focal.
- We will roll out our HR Management System (CiPHR) globally to our country offices to ensure a coherent system.

FINANCIAL AND ADMINISTRATIVE REPORT

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2025 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report, together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the Financial Review and Strategy section of the Trustees' annual and strategic report, starting on page 29.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

President

Her Majesty The Queen

Honorary Vice Presidents

Dr David Jones MRCVS
Ann Searight

Patrons

HRH Princess Alia bint Al Hussein of Jordan
Alastair Stewart OBE

Ambassadors

Esme Higgs
Nigel Payne MBE
Hannah Russell
Gemma Stevens
Major Richard Waygood MBE
Jane Holderness-Roddam CVO CBE
Monty Roberts
Dr Scott Miller (appointed 8th May 2025)

Trustees

Kirsty Hayes, Chair
Mark McLaughlin (1,2,3), Honorary Treasurer
Dr Linda Susan Belton (1)
Rajat Dhawan (1) (resigned 12th May 2025)
Amy Jane Jankiewicz (3)
Heather Killen
Professor Cheikh Ly (3) (resigned 3rd October 2024)
Gaynor Miller (2,3) (Deceased)
Christopher Tattersall (1, 2)
Padmapriya Tirukurungudi Santham (3) (appointed 11th December 2024)
Eric Munene Kimani (1,3) (appointed 11th December 2024)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary

Richard Sims

Senior Leadership Team

Christopher Wainwright, Chief Executive Officer
Nicola Chevis, Director of International Programmes
Bernadette Gilbert ACA, Chief Financial Officer (resigned 31st December 2024)
Aragie Yimer, Chief Financial Officer (appointed 1st January 2025)
Enrico Tizzano, Chief Transformation Officer (resigned 4th April 2025)
Bo Ruan, Director of Technology and Data (appointed 1st April 2025)
Jasvir Kaur, International Director of Fundraising and Communications

Bankers

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

Auditors

Crowe U.K. LLP 55 Ludgate Hill, London, EC4M 7JW

Solicitors

Bates, Wells & Braithwaite Cheapside House, 138 Cheapside, London, EC2V 6BB

Investment fund managers

James Hambro & Partners LLP Ryder Court, 14 Ryder Street, London, SW1Y 6QB

Company number no: 04119581 registered as a charity in England and Wales no: 1085760
Registered with office of the scottish charity regulator no: SC050582

The Brooke Hospital for Animals, 66 Lincoln's Inn Fields, London, WC2A 3LH

FINANCIAL REVIEW & STRATEGY

This is the third year of Brooke's global strategy. As a consequence of strategic focus on driving efficiency and effectiveness, charitable expenditure has further increased this year by 14% on 2023/24. This means our charitable expenditure increased by 27% over the three-year period (£14m to £17.8m).

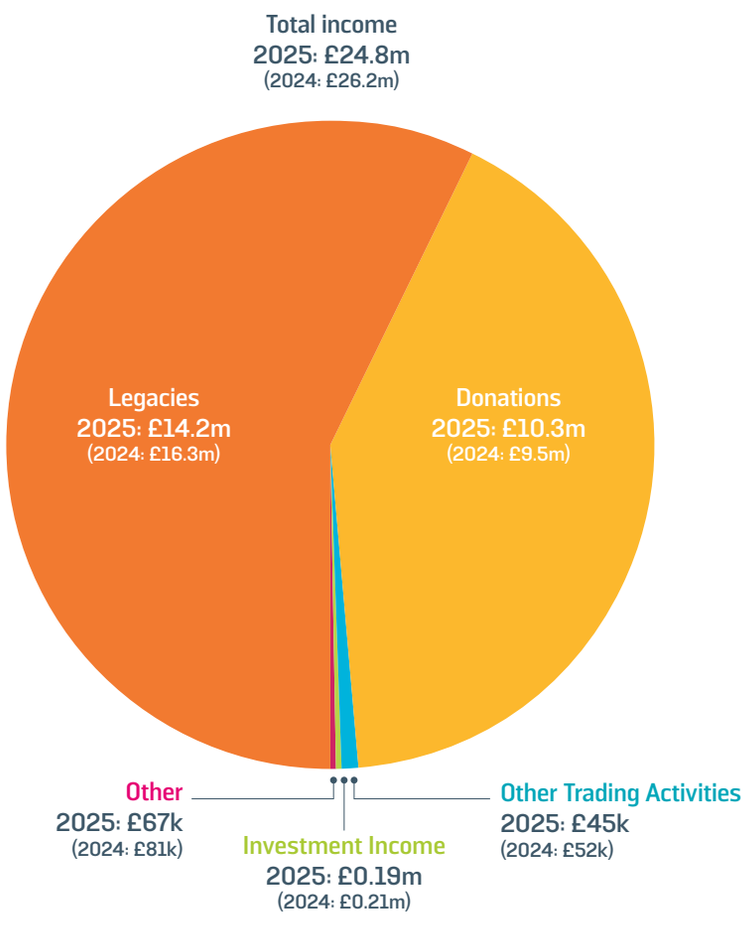
Brooke has ambitious fundraising targets and significant internal digital transformation is taking place to enable delivery. We have successfully implemented a new Customer Relationship Management (CRM) tool this year which will drive income growth, and we are also undertaking other digital projects. As detailed below, the level of our legacy pipeline remained high at £18.1m. While this future income will support Brooke's ambitious plan of expanding our charitable work, it is a challenge in the short term as it impacts cash flow. Alternative plans are in place to mitigate this risk.

While last year was exceptional year for Brooke, as we had the highest ever income due to few large legacy receipts, this year has also been successful as our income is the second highest on record at £24.8m. Brooke continued to be supported by our generous donors, our country programmes have been undertaking programmatic activities during the financial year and will continue to deliver Brooke's global strategy.

TOTAL INCOME

Total Income for the year has decreased by £1.4m from £26.2m to £24.8m, primarily as a result of the decrease in legacy income which was exceptionally high last year. This income is made up as follows:

- Legacy income for the year was £14.2m, which is a decrease from last year of £2.1m. Last year has benefited from receiving few high-value legacy payments. The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £18.1m as of 31st March 2025 that compares to £18.7m in 2024. Despite receiving a significant legacy income during this financial year, our legacy pipeline continues to be robust.
- Income from donations is £10.3m which is an increase of £0.8m on prior year. Despite this increase, our ambition to grow our fundraising income continue to be impacted by the change in the external environment, both by political and economic uncertainties.
- The remaining income is made of trading activities £45k (2024 £52k), investment income £187k (2024 £212k) and other income £67k (2024 £81k).



GAIN ON INVESTMENT ASSET

The returns from our investment portfolio in the form of interest and dividends, which is recognised as income, was £187k (2024: £212k). The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised gain of £717K (2024: £1.3m).

The substantial gain that we made during the first three quarters of the year from our portfolio has been negatively impacted by government change and the tariffs introduced by the new US administration. This change resulted in significant uncertainty and the stock markets responding negatively.

TOTAL EXPENDITURE

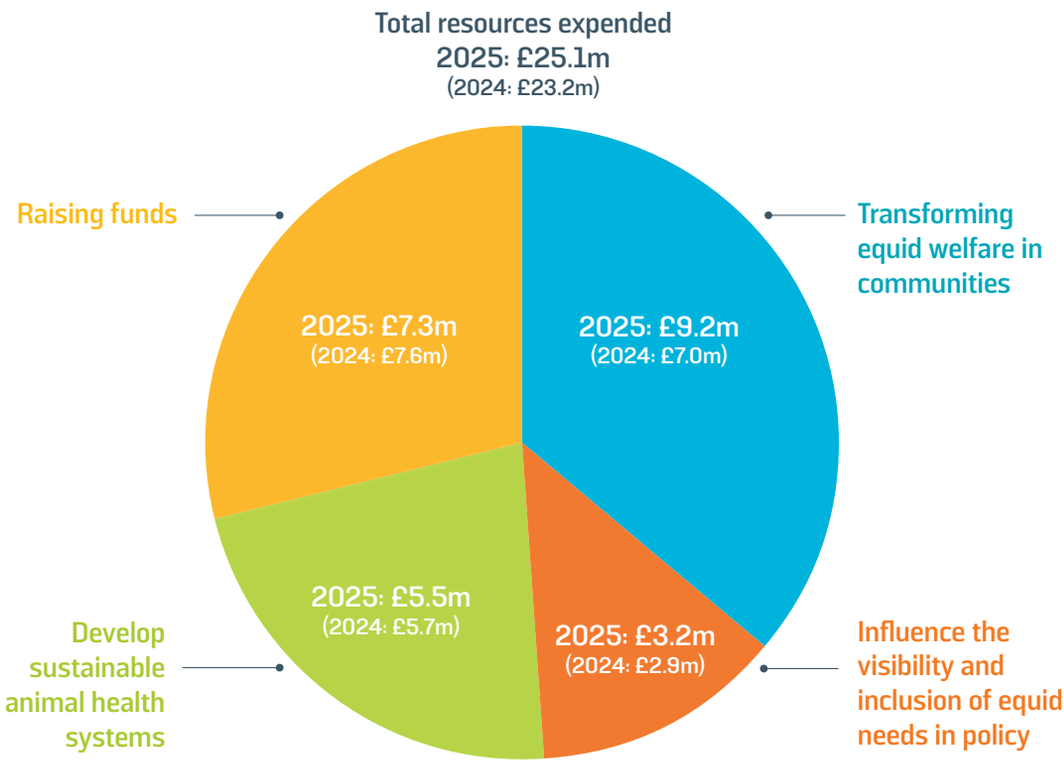
Total expenditure for the year has increased by £1.9m from £23.2m to £25.1m, which is primarily as a result of increase in charitable expenditure. Support and overhead costs are allocated between Fundraising and Charitable activities as in Note 3 and in line with our accounting policy in Note 1F.

FUNDRAISING ACTIVITIES

Investment in fundraising activities of £7.3m (2024: £7.6m) is decreased by £0.3m on prior year, this is primarily due to change in overhead and some direct campaign allocation methodology. Allocated support cost and overhead cost are included in this overall fundraising cost (Note 3).

CHARITABLE ACTIVITIES

Total expenditure on charitable activities is £17.8m (2024: £15.7m) an increase year on year of £2.1m. This is because of both an increased funding through our programme expansions and a change in overhead allocation methodology. Charitable expenditure has continued to increase this year and it is anticipated to increase further next year given our expansion plans to deliver the approved hoof print project.



RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Latin America and Caribbean.
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

Restricted Funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases, there will be a slight time-lag between when such funds are received and when they are expended. At 31 March 2025, restricted fund balance totalled £52,823.

Designated Funds

The Board of Trustees has recognised the designated funds would support Brooke's strategy through the following initiatives:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.
- New website.
- Other projects, including Capex investment in UK and Country Programmes.

The designated funds at 31 March 2025 were £3.4m (see Note 10), a decrease of £138K versus last year. The Trustees anticipate the designated funds will be utilised over the next three years.

General funds

The General funds are comprised of the;

Minimum reserves –to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to five months
- Settle any compensation to staff in accordance with legal and statutory requirements
- Due to the significant increase in our legacy pipeline, this has occurred due to a backlog at both HM Courts & Tribunals Service and within HM Revenue and Customs, our reserve policy has been adjusted to reflect this increase. The Trustees will review this annually and adjust as required.

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

The General Funds held at 31 March 2025 amounted to £10.1m, of this £1.7m are held as fixed assets, which equates to four months in excess of the Charity's Minimum Reserve policy. We will use excess funds to expand our charitable activities in country programmes. General Funds do not include the £3.4m the Trustees designated at the 31st March 2025 to support Brooke's strategy, this designated fund will be reviewed by the Trustees on an annual basis and adjusted as required.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- **To safeguard the funds of Brooke**
- **To make secure investments which will grow in value sufficiently to protect the funds against inflation**
- **To generate the best return possible from these funds in order to assist Brooke to carry out its purposes, within the limits of safety detailed as above**

An ethical investment policy was approved by the Board that mirrors Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2025, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required in the short term.

INVESTMENT PERFORMANCE

The total return for the Brooke's longer-term investment portfolio was +5.5% for the year ending 31st March 2025. This compares to reference benchmarks of +2.6% and +2.7% for a composite of market indices and the peer group* respectively. Markets have generally performed well despite persistent geopolitical and fiscal pressures although there is a notable divergence by sector and style. The portfolio remains highly diversified across different asset classes including equities that aim for real (inflation beating) returns alongside other more defensive assets such as bonds, gold, cash and some carefully selected absolute return funds.

GOING CONCERN

There is a reasonable expectation that Brooke has adequate resources to continue in operational existence for the foreseeable future. Considering the strong level of reserves held and our robust legacy pipeline, the trustees believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Despite some inherent challenges such as conflict and instability in some areas we work, our country programmes have years of experience in delivering our programme activities in complex situations and they are equipped with skills to respond with agility and adaptiveness.

That is why we continue to increase our activities year on year, not only our business-as-usual activities but also our new Hoof Print expansion project, which has contributed to increasing our charitable spend this year, totalling £25.1m. Thanks to the incredibly generous supporters and those who left gifts in their Wills, our income for 2024/25 exceeded expectations, reaching the second highest ever in Brooke's record of £24.8m. This coupled with our robust legacy pipeline, circa £20.8m at the time of writing this report, will help us to expand our programmatic work and address some of the challenges such as inflation.

Brooke's planning and budgeting process include a longer-term financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are in the process of developing our next strategy and we will ensure that it is supported by long-term financial projections.

We manage our cash flow closely and have alternative short-term plans in place to manage any potential delays in income receipts, particularly legacy income. Our risk management process has been reviewed recently to make it more dynamic and strategic, so that appropriate mitigations are in place for risks that would potentially affect the delivery of our strategic objectives.

These robust processes on planning, budgeting and risk management have supported the Trustees in ensuring Brooke is well-placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. After considering these factors, the trustees have concluded that Brooke has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the basis that the charity is a going concern.

RISK MANAGEMENT & INTERNAL CONTROL

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a quarterly basis, ranked by the likelihood of occurrence and potential impact on our operations.

Major risks and the risk management process are discussed quarterly with the Finance Committee and twice a year with the Board. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute, assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The principal areas of risks and the mitigation plans for Brooke are:

Risk	Mitigation
Safeguarding: Safeguarding abuse and the abuse of power could be identified in Brooke. **Impact:** This will have negative impact on the survivor and reputational damage for the organisation – both within the country and Brooke globally.	Safeguarding Policy, Procedures, and related training for all staff and trustees across our geography along with Brooke's Code of Conduct and Anti-Malpractice in the Workplace Policy. In the UK, a very skilled HR team provides professional expertise in support of incident management.
Breach of legal and regulatory compliance: Non-compliance with UK and relevant international laws and regulations including in-country legal registration. **Impact:** This could lead to reputational damage, legal penalties and affect our ability to work in some locations.	Completing mandatory annual compliance trainings for all staff and continuing to maintain a close working relationship between the Country Programme and Brooke UK legal teams. Maintain a close collaboration between Affiliate and UK Boards, making sure alternative contingency plans are in place in case of registration issues. Work closely with the authorities in each country of operation to ensure compliance with laws governing NGOs.
Cyber security: Breach of services, systems and data through cyber-threats as defined by National Cyber Security Centre (NCSC), Malware, Ransomware and Hacktivists. **Impact:** This will have reputational, legal and regulatory and financial impacts.	Regular review of systems, processes, and technology to ensure they are fit for purpose. Regular staff training on threats and mitigation approaches to reduce the likelihood of cyber incidents occurring. Appropriate level of cyber security insurance is in place. In process of implementing a 24/7 Security Operation Centre (SOC) with third party to provide constant surveillance of our technology estate.
Income generation: The economic and political situation could negatively impact our supporters, resulting in reduced income levels. Delays in probate and external estate administration. **Impact:** This could potentially affect our ability to deliver planned programme activities, our cash flow and reserves positions.	The Board and Senior Leadership Team will ensure that our financial planning reflects any significant external changes. We have financial planning and analysis in place to ensure our budgets and forecasts are robust and monitored and that the Finance Committee and Board receives regular reports on performance of the approved annual budget and the impact of variances on cash flow and reserves. Regular review of our legacy pipeline notified cases and the impact of delays on cash flow to ensure informed decisions on priorities.

Risk	Mitigation
Operating overseas and inflation: A deterioration in political and security conditions within our countries of operation could lead to disruptions in programme activity and a threat to the safety of Brooke personnel. Working with partners could also lead to non-compliance and misuse of charity funds. **Impact:** This could lead to reputational as well as financial impacts. Furthermore, enhanced inflation levels within our overseas countries may reduce the scale of operations underway.	Plans are developed so adaptation can take place should security conditions result in reduced activity. All employees undertake security training and Country Directors constantly review operating conditions ensuring the safety of employees and partners is prioritised. Brooke UK follows FCDO advice before any foreign travel takes place. Due diligence check for new partners is in place and timely financial and non-financial project performance are required from all partners. We prioritise key programmatic activities so that in the event of enhanced inflation beyond our anticipation, we can still deliver on key strategic objectives.
Adoption of change: Appetite for organisational change and adoption may not be at a level required to enable Brooke to deliver organisational efficiency. **Impact:** This may impact the allocation of resources and programme delivery.	Change management training has been provided for all staff. As part of the digital transformation programme, significant support was provided to staff on adopting change. A new Business Improvement team has been created that works with the HR Business Change Manager to continue to promote change management within the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2024/25, we had an average of 230 staff led by the Chief Executive and other members of the Senior Leadership Team.

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15 people. It met in person four times in 2024/25. Trustees who served during the year are shown on page 28.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year.

The terms of reference and membership of every committee is set by the Board of Trustees. Trustees are appointed by co-option and serve an initial term of four years, calculated from the AGM at which their appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second, four-year term and may serve an additional year, if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company compromise all of the Trustees. The members have guaranteed the liabilities of the company up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Short-listed applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke and are encouraged to visit an overseas operation as soon as practicable after their appointment. Some Trustees are linked with a country of operation, as they are a board member of those countries.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairperson. The evaluation of the Board considers the balance of skills, experience, independence and knowledge of our organisation.

Brooke applies the Charity Governance Code in its work. The Board is clear about the charity's aims and ensures that they are delivered effectively and sustainably. The Board provides strategic leadership and acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve Brooke's purposes.

The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The Board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is responsible for approving the policies and organisational strategy and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on the CEO's performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff, including that of key management personnel (Senior Leadership Team, as set out on page 28), are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the marketplace, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas.

Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke

Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through collaborative partnership with organisations operating in Guatemala, Honduras, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The contact details for each are shown on page 67.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets every two years. This has no executive function but provides advice to Brooke's Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2024/25, the following organisations worked in partnership with Brooke.

Partnerships with Brooke UK

Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

Funded partners:

- Cooperativa de Agroturismo Rural – Biometepe R.L. (F&F) – Nicaragua
- Asociación para la Diversificación y el Desarrollo Agrícola Comunal (ADDAC) – Nicaragua
- Asociación de Desarrollo Pespirense ADEPES – Honduras
- Universidad Nacional de Agricultura Honduras (UNAG)
- The Food and Agriculture Organization (FAO)

Intragovernmental partners:

- Centro de Coordinación para la Prevención de los Desastres en América Central y República Dominicana (CEPREDENAC)

Government partners:

- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)
- Comisión Permanente de Contingencias (COPECO) – Honduras
- National Emergency Management Organization (NEMO), Belize.

BROOKE ETHIOPIA

Ripple Effect (Send A Cow Ethiopia)
Elnet Foundation
Jimma University
Wollo University Bahir Dar University
Hawassa University
Haramaya University

BROOKE INDIA

Animal Husbandry and Veterinary Department, Govt of Assam *
Animal Husbandry and Veterinary Department, Govt. of Uttarakhand *
Digital Health Associate Pvt. Ltd., Navi Mumbai, Maharashtra *
Foundation for Ecological Security (FES), Anand, Gujarat *
Karnataka Veterinary, Animal & Fisheries Sciences University (KVAFSU), Bidar, Karnataka *
Nanaji Deshmukh Veterinary Sciences University, Jabalpur (NDUVS) *
Rajasthan University of Veterinary and Animal Sciences (RAJUVAS), Bikaner, Rajasthan *
Tamil Nadu Veterinary and Animal Sciences University (TANUVAS) , Chennai, Tamil Nadu *
Sher-e-Kashmir University of Agricultural Sciences and Technology (SKUAST-K), Srinagar, J&K *
College of Veterinary Sciences and Animal Husbandry, Central Agricultural University, Selesih, Aizawl *
Xavier Institute of Social Service (XISS), Ranchi, Jharkhand *
ICAR- Indian Veterinary Research Institute (IVRI) *
ICAR –Central Institute for Research on Goats (CIRG), Makhdoom, Uttar Pradesh *
ICAR-National Research Centre for Equines (NRCE), Hisar, Haryana *

BROOKE PAKISTAN

Sindh Rural Support Organisation (SRSO) Sukaar Foundation
Sindh Agriculture University Tandojam
Coalmines Owners Association (COA)
Brick Kilns Owners Association (BKOA) *
Pakistan Girls Guide Association (PGGA) *
Livestock & Dairy Development Punjab (L&DD) *
Livestock & Dairy Development Sindh (L&DD) *
Livestock & Dairy Development Khyber Pakhtunkhwa (L&DD) *
The University of Agriculture Faisalabad (UAF) *
The University of Veterinary and Animal Sciences Lahore (UVAS) *
Riha College of Veterinary Sciences *
Pir Mehr Ali Shah Arid Agriculture University (PMASAAUR) Rawalpindi *
Bahauddin Zakariya University
Multan (BZU) *
The University of Agriculture Peshawar (UAP) *
Cholistan University of Veterinary and Animal Sciences (CUVAS) Bahawalpur *
Society for Prevention of Cruelty to Animals Punjab (SPCA) *

BROOKE EAST AFRICA

Anglican Development Services of Mount Kenya East (ADSMKE)
Agency for Cross Border Pastoralists Development (APAD)
Arusha Society for the Protection of Animals (ASPA)
Caritas – Kitui
Farming Systems Kenya (FSK)
Inades-Formation Kenya
Inades-Formation Tanzania
Kenya Society for Protection and Care of Animals (KSPCA)
Life Skills Promoters (LISP)
Ripple Effect
Support for Tropical Initiatives in Poverty Alleviation (STIPA)
Vétérinaires sans Frontières Germany (VSFG)
Vétérinaires sans Frontières Suisse (VSF-Suisse)

Government Ministries (national, counties & local levels): *

- Agriculture & Livestock Development *
- Social Services/Community Development/Gender & Public Services *
- Education *
- Interior & National Administration

The African Union Inter-African Bureau for Animal Resource (AU-IBAR) *
World Organization for Animal Health (WOAH) - Regional Office - formerly OIE *
Intergovernmental Authority on Development (IGAD) *
East Africa Community (EAC) *
Kenya Agriculture and Livestock Research Organisation (KALRO) *
Tanzania Livestock Research Institute (TALIRI) *
International Livestock Research Institute (ILRI)*

Veterinary Universities/Animal Health Training Institutions: *

- University of Nairobi * (Kenya)
- Egerton University * (Kenya)
- Kenyatta University * (Kenya)
- Maasai Mara University * (Kenya)
- Sokoine University * (Kenya)
- Chuka University *(Kenya)
- University of Bahr El Ghazal * (South Sudan)
- Upper Nile University * (South Sudan)
- University of Juba * (South Sudan)
- Animal Health and Industry Training Institute (AHITI) * – Kabete, Ndomba and Nyahururu (Kenya)
- Livestock Training Institute (LTI) * – Wajir (Kenya)
- Bukura Agricultural College * – Kakamega (Kenya)
- Livestock Training Agency (LITA) *– Tengeru, Morogoro, Mpwapwa, Buhuri (Tanzania)
- Marial Lou Livestock Training Centre * - (South Sudan)

Public Benefit Organizations Regulatory Authority (PBORA) (Kenya) *
Directorates of Vet Services (DVS) and Veterinary Boards *
Disaster Management Authorities *
National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) (Kenya) *

Development & Conservation Organisations (various locations): *

- FAO * – VSF-Suisse
- CARE International * – Caritas
- World Vision * – FSK, Ripple Effect
- Hand in Hand * – FSK, Ripple Effect
- Kenya Forest Association * – KENDAT
- Green Belt Movement * – FSK
- Micro and Small Enterprise Organizations *

BROOKE WEST AFRICA

Multiyear partnerships:

- Union des Groupements Associes du Niombata. UGAN Sénégal
- Union des Groupements Paysans de Meckhe. UGPM Sénégal
- Fédération des Associations Paysannes de la Région de Louga. FAPAL Sénégal
- Union Régionale des Associations Paysannes de Diourbel. URAPD Sénégal
- Action pour la Promotion des Initiatives Locales. APIL Burkina Faso
- Institut Africain pour le Développement Economique et Social. INADES Burkina Faso
- Association pour le Développement Intégré et Durable ADID in Sénégal
- Secretariat Géneral INADES Cote d'Ivoire)
- GAPNET (Ghana poultry network) & Donyaepa. Ghana

The following institutions don't receive grants. However, Brooke West Africa can fund/support the funding of some activities like workshops or trainings.

MOUs with:

- Ministère des Ressources Animales et Halieutiques (MIRAH), Cote d'Ivoire

Training institutes:

- EMESA (Burkina): École Moderne d'Elevage et de Santé Animale
- EISMV (Sénégal) : École Inter-États des Sciences et Médecine Vétérinaires
- Veterinary Board of Burkina Faso: Ordre National des Vétérinaires du Burkina Faso
- ECOWAS (Economic Community of West African States) Regional Animal Health Centre

* Strategic/knowledge partners

GRANT MAKING POLICY

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity Trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Latin America and Caribbean, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- tthe support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improvingthe health and welfare of such animals.

2. The benefit must be to the public or a section of the public

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company 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 charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as each of the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- Each of the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 24 September 2025 and signed on their behalf:

Kirsty Hayes
Chair
24 September 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE BROOKE HOSPITAL FOR ANIMALS

OPINION

We have audited the financial statements of The Brooke Hospital for Animals (the ''charitable company'') and its subsidiary (the ''group'') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and the charitable company's affairs as at 31 March 2025 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit;

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 42, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of assurance reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dipesh Chhatralia
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP
London

7 October 2025

FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income:					
Donations and legacies	2, 10	21,573,959	2,882,857	24,456,816	25,812,768
Other trading activities		44,528	-	44,528	51,543
Investments		187,328	-	187,328	212,187
Other		1,200	66,243	67,443	81,357
Total income		**21,807,015**	**2,949,100**	**24,756,115**	**26,157,855**
Expenditure					
Expenditure on raising funds	3	7,297,823	-	7,297,823	7,574,031
Expenditure on charitable activities:					
Transforming equid welfare in communities		7,697,230	1,456,750	9,153,980	7,023,893
Influence the visibility and inclusion of equid needs in policy		2,742,558	423,389	3,165,947	2,909,408
Develop sustainable animal health systems		4,464,267	1,034,856	5,499,123	5,719,514
Total charitable activities	**3**	**14,904,055**	**2,914,995**	**17,819,050**	**15,652,815**
Total expenditure	**3**	**22,201,878**	**2,914,995**	**25,116,873**	**23,226,846**
Net gains on investments	9	716,895	-	716,895	1,286,375
Net income/(expenditure)		**322,032**	**34,105**	**356,137**	**4,217,384**
Total funds brought forward	18	13,187,068	18,718	13,205,786	8,988,402
Total funds carried forward	**10, 14**	**13,509,100**	**52,823**	**13,561,923**	**13,205,786**

The notes on pages 50-66 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2025

	Notes	Group 2025 £	Group 2024 £	Charity Only 2025 £	Charity Only 2024 £
Fixed assets:					
Intangible Assets	8A	1,343,376	958,076	1,343,376	958,076
Tangible Assets	8B	387,501	470,479	387,501	470,479
Investments & long-term deposits	9	14,606,619	13,844,896	14,606,619	13,844,896
TOTAL		**16,337,496**	**15,273,451**	**16,337,496**	**15,273,451**
Current assets:					
Debtors	11	3,321,145	2,708,641	3,321,145	2,708,641
Cash at bank and in hand		3,600,209	4,070,846	3,589,277	4,059,914
TOTAL		**6,921,354**	**6,779,487**	**6,910,422**	**6,768,555**
Current liabilities:					
Creditors: amounts due within one year	12	9,696,925	8,847,152	9,685,993	8,836,220
NET CURRENT LIABILITIES		(2,775,571)	(2,067,665)	(2,775,571)	(2,067,665)
TOTAL NET ASSETS		**13,561,923**	**13,205,786**	**13,561,923**	**13,205,786**
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds:	10	10,114,743	9,655,068	10,114,743	9,655,068
General Funds – Capitalised Assets					
Designated Funds	10	3,394,357	3,532,000	3,394,357	3,532,000
Restricted Income Funds	10	52,823	18,718	52,823	18,718
TOTAL FUNDS [1]		**13,561,923**	**13,205,786**	**13,561,923**	**13,205,786**

[1] The notes on pages 50 to 66 form a part of these financial statements. The financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Kirsty Hayes
Chairperson
24 September 2025

Mark McLaughlin
Honorary Treasurer
24 September 2025

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

		Total Funds 2025 £	Total Funds 2024 £
Schedule A	Net cash provided by (used in) operating activities	48,438	2,785,535
	Cashflow from investing activities:		
	Dividends, Interest from Investments	187,327	212,187
	Proceeds from disposal of fixed assets	1,125	-
	Purchases of Fixed Assets - Tangible	(172,341)	(166,775)
	Purchases of Fixed Assets - Intangible	(490,360)	(737,162)
	Purchase of Investment	(44,826)	(91,230)
	Net cash provided by (used in) Investing activities	**(519,075)**	**(782,980)**
	Change in cash and cash equivalents in the reporting period	**(470,637)**	**2,002,556**
	Cash and cash equivalents at the beginning of the reporting period	**4,070,846**	**2,068,290**
	Cash and cash equivalents at the end of the reporting period	**3,600,209**	**4,070,846**
Schedule A	Net movement in Funds for the reporting period (as per the Statement of Financial Activities)	356,137	4,217,384
	Adjustments for:		
	Depreciation Charges	254,381	369,476
	Amortisation Charges	105,059	6,107
	(Gain)/loss on investments	(716,895)	(1,286,375)
	Gifts in Kind	(15,000)	(10,750)
	In Kind Expenses	15,000	10,750
	Dividends and Interest from Investments	(187,328)	(212,187)
	(Profit)/ Loss on the sale of Fixed Assets	(186)	397
	(Increase)/ Decrease in Debtors	(612,504)	(991,210)
	Increase/ (Decrease) in Creditors	849,773	681,943
	Net cash used in/ provided by operating activities	**48,438**	**2,785,535**

NOTES

Brooke was established in 1934 to treat horses left in Egypt after the First World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

1. ACCOUNTING POLICIES

A. BASIS OF PREPARATION

These accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

There is a reasonable expectation that Brooke has adequate resources to continue in operational existence for the foreseeable future. Considering the strong level of reserves held and our robust legacy pipeline, the trustees believe that there are no material uncertainties that call into doubt the charity's ability to continue.
Despite some inherent challenges such as conflict and instability in some areas we work, our country programmes have years of experiences in delivering our programme activities in complex situations and they are equipped with skills to respond with agility and being adaptive.

That is why they continue to increase their activities year on year, not just only on business-as-usual activities but also on our new Hoof Print expansion projects which has contributed to increasing our charitable spend this year totalling £25.1m. Thanks to the incredibly generous supporters and those who left gifts in their Wills, our income for 2024/25 exceeded expectations, reaching the second highest ever in Brooke's record of £24.8m. This coupled with our robust legacy pipeline, circa £20.8m at the time of writing this report, will help us to expand our programmatic work and address some of the challenges such inflation.

Brooke's planning and budgeting process include a longer-term financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are in the process of developing our next strategy and we will ensure that it is supported by long term financial projections.

We manage our cash flow closely and have alternative short-term plans in place to manage any potential delays in income receipts, particularly legacy income. Our risk management process has been reviewed recently to make it more dynamic and strategic so that appropriate mitigations are in place for risks that would potentially affect the delivery of our strategic objectives.

These robust processes on planning, budgeting and risk management have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. After considering these factors, the trustees have concluded that Brooke has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the basis that the charity is a going concern.

Consolidation

The statement of financial activities and balance sheet consolidate the results of Brooke, its subsidiary and the branches on a line by line basis. Further details of the subsidiary are given in Note 16. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006.
The functional currency of Brooke is GBP.

The group's gross income for the year was £24.8m (2024: £26.2m) and gross expenditure was £25.1m (2024: £23.2m).

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

Fixtures & fittings	10%–20% Per annum straight line
Office equipment	10%–25% Per annum straight line
Computers & software	12%–33.3% Per annum straight line
Vehicles	15%–20% Per annum straight line
Leasehold improvements	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Customer Relationship Management (CRM) and website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. The CRM is capitalised on a straight-line basis over seven years. Once brought into use, the website will be amortised on straight-line basis over three years.

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable, in the same year as the associated donation.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- Probate has been granted
- Notification is over six months old
- The will is unlikely to be contested
- The estate has sufficient assets

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Notes 3. Irrecoverable VAT is included as part of the expenditure to which it relates.

Redundancy costs (termination benefits) are recognised as an immediate cost and charged to the SOFA on a demonstrable commitment to termination, with provision for future redundancy costs measured at a best estimate of the expenditure that would be required to settle the obligation at the reporting date.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. The market value of the investments at the Balance Sheet date is £14,606,619. Investments in subsidiary undertakings are held at cost less impairment. An analysis of assets and liabilities is set out in Note 14.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support Brooke to achieve its strategy, the purpose of these funds is set out in Note 10.

The Trustees anticipate the designated reserves to be fully utilised over the coming three years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction and are disclosed in the Statement of Financial Activities.

As of 31 March 2025, Brooke had committed to 176.7m INR (£1.6m), 224m PKR (£0.6m) and 320m KES (£1.9m). The value of movement in the forward contracts from the date of commitment to 31 March 2025 was a decrease of £16,025 which has not been recognised in the financial statements, on the grounds of it being trivial.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2024: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

The items in the accounts that are considered to involve estimation and judgment, when applying Brooke's accounting policies include:

- revenue recognition where judgement is required to appropriately apply the income accounting policies explained in the accounting policy note above (Note 1E), for donations and legacy income:
- cost allocation methodology requires judgement as to the most appropriate bases to use to apportion support overheads and governance costs between raising funds and the charitable expenditure categories (see Note 1F above):
- Dilapidations provisioning – office provision for dilapidations are built evenly over the life of the lease based on latest available surveyor's estimates of the likely end of lease dilapidations bill for the property.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS AND LEGACIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations	7,669,758	2,610,462	10,280,220	9,529,492
Legacies	13,904,201	272,395	14,176,596	16,283,276
Total	**21,573,959**	**2,882,857**	**24,456,816**	**25,812,768**

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £18.1m (2024 £18.7m).

3. TOTAL EXPENDITURE

	Grants £	Direct staff £	Direct other £	Support and Governance costs £	Total 2025 £	Total 2024 £
Raising funds:						
Fundraising	-	2,457,638	3,422,569	556,619	6,436,826	6,564,741
Supporter Services	-	336,086	310,793	61,233	708,112	889,923
Trading	-	15,426	-	-	15,426	25,166
Investment Management	-	-	137,459	-	137,459	94,201
Total raising funds	**–**	**2,809,150**	**3,870,821**	**617,852**	**7,297,823**	**7,574,031**
Charitable activities:						
Transforming equid welfare in communities	5,559,431	1,605,413	1,099,162	889,974	9,153,980	7,023,893
Influence the visibility and inclusion of equid needs in policy	1,853,537	602,905	412,784	296,721	3,165,947	2,909,408
Develop sustainable animal health systems	3,675,543	733,195	501,990	588,395	5,499,123	5,719,514
Total charitable activities	**11,088,511**	**2,941,513**	**2,013,936**	**1,775,090**	**17,819,050**	**15,652,815**
Total expenditure	**11,088,511**	**5,750,663**	**5,884,757**	**2,392,942**	**25,116,873**	**23,226,846**

The support costs breakdown and the basis of their allocation were as follows:

	2025 £	2024 £
Legal and CEO	227,090	132,665
Human resource, learning and development	582,427	553,165
Governance	297,229	208,086
Finance	332,364	410,462
Dilapidation provision	-	125,000
Information Service	953,834	1,339,035
Total	**2,392,944**	**2,768,413**

Support costs are defined as costs that cannot be directly identified with a single activity of the organisation, such as head office finance, human resources, and IT costs. All costs associated with Brooke's overseas offices, such as finance or rent, are included as direct costs, as these are directly related to the implementation of Brooke's programmes. The support costs were allocated across the expenditure categories based on an estimate of the time spent and each activity's proportion of the aggregate expenditure. This estimate is updated periodically.

Certain direct campaign costs have a parallel purpose of increasing public awareness and fundraising. As a result, these costs have been allocated between the cost of raising funds and charitable activities on the basis of the percentages of space (word count) within the literature. The total expenditure of this nature is £1.2m, of which £967k remains within cost of raising funds representing the fundraising element of the literature, and £283k has been reallocated into charitable activities representing the raising awareness element.

4(a). GRANTS AND TRANSFERS MADE TO AFFILIATES AND BRANCHES

	Local Currency LC	2025 Total LC	2024 Total LC	2025 Total £	2024 Total £
Grants to Affiliates and Partners:					
India	Indian Rupee	257,466,185	222,090,344	2,531,177	2,387,867
Kenya	Kenyan Shilling	397,967,169	366,736,627	2,512,419	2,220,046
Pakistan	Pakistan Rupee	403,585,189	352,495,060	1,444,881	1,294,407
Egypt	Pound Sterling	250,000	251,228	250,000	251,228
Nepal	Pound Sterling	103,062	46,171	103,062	46,171
Total grants		-	-	**6,841,539**	**6,199,719**
Transfers to Branches:					
Ethiopia	Ethiopian Birr	229,464,573	132,824,196	2,024,510	1,934,704
Senegal	CFA Franc	1,039,543,240	945,698,141	1,370,602	1,240,216
Nicaragua	Cordoba	31,761,069	28,837,092	851,860	651,198
Total transfers		-	-	**4,246,972**	**3,826,118**
Total grants and transfers		-	-	**11,088,511**	**10,025,837**

The grants to our affiliates in India, Pakistan and Kenya are made to Brooke Hospital for Animals (India), Brooke Hospital for Animals (Pakistan) and The Brooke Hospital for Animals East Africa respectively. These organisations are separate legal entities. Brooke UK has some board members in common with each of these entities.
All transactions are made at arm's length.

4(b). ANALYSIS OF GOVERNANCE EXPENSES

	2025 £	2024 £
Staff Costs	250,370	128,653
Trustee Expenses	2,761	13,356
Audit Fees	33,860	29,700
Other Expenses	3,466	30,437
Total	**290,457***	**202,146***

*The difference between governance cost of £ 297,229 under Note 3 above and this amount is VAT in relation to audit fee, as audit fee needs to be disclosed net of VAT.

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2025 £	2024 £
Audit Fees for Statutory Audit	33,860	29,700
Rental cost relating to operating leases:		
Plant and Machinery	-	598
Land and Building	401,316	430,576

6. STAFF COSTS

	2025 £	2024 £
Salaries	7,119,329	6,441,392
Temporary Staff	102,008	200,488
National Insurance costs	668,483	614,940
Pensions and Other Costs*	878,897	703,759
Total	**8,768,717**	**7,960,579**

*Total Redundancy and settlement costs incurred in 2025 were £88,305 (2024: 42,705). In Note 3, Staff costs for branches amounting to £1,718,311 have been included within Programme costs.

Average Number of Staff Employed

	2025	2024
Fundraising	43	43
Supporter Services	5	4
Charitable Activities UK	27	29
Charitable Activities Overseas (Branches)	112	112
Administration (including Support costs and Governance)	43	37
Total	**230**	**225**

Remuneration of the charity's key management personnel

The key management personnel of the charity comprise the Trustees, the Chief Executive, International Director of Fundraising and Comms, Chief Financial Officer, Chief Technology Officer and Director of International Programmes.

	2025 £	2024 £
Total salary of Key Management Personnel	735,394	822,591

Number of employees whose benefits excluding employer's pension contributions amounted to more than £60k	2025	2024
Between £60,001 and £70,000	10	7
Between £70,001 and £80,000	7	2
Between £80,001 and £90,000	2	-
Between £90,001 and £100,000	-	2
Between £100,001 and £110,000	1	1
Between £110,001 and £120,000	1	1
Between £120,001 and £130,000	-	-
Between £130,001 and £140,000	1	1
Between £140,001 and £150,000	-	-
Between £150,001 and £160,000*	1	1

The pension costs paid in respect of these employees amounted to £157,489 (2024 £93,834).

*This was a fixed term specialist role, responsible for the delivery of technology and digital transformation programme. The role ended in April 2025.

7. TRUSTEES' EXPENSES

Trustees' total expenses during the year amounted to £2,761 (2024: £13,356), of which £2,698 (2024: £11,139) related to visits to overseas centres. These expenses were incurred in respect of necessary duties carried out. 1 Trustee received reimbursements this year totalling £63 (2024: £566.93 – 2 Trustees) for travel related costs to attend Board Meeting.

The Trustees received no remuneration for their services.

A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £9,168 (2024: £9,314).

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Website £	Total £
Cost:			
At 31 March 2024	1,229,700	248,962	1,478,662
Additions	469,099	21,261	490,360
Disposals	(81,243)	-	(81,243)
At 31 March 2025	1,617,556	270,223	1,887,779
Depreciation:			
At 31 March 2024	271,625	248,962	520,587
Depreciation for the year	105,059	-	105,059
Disposals	(81,243)	-	(81,243)
At 31 March 2025	295,441	248,962	544,403
Net Book Value:			
At 31 March 2025	**1,322,115**	**21,261**	**1,343,376**
At 31 March 2024	**958,076**	**-**	**958,076**

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold improve-ments £	Fixtures & Fittings £	Machinery & Equipment £	Computers & Software £	Vehicles £	Total £
Cost:						
At 31 March 2024	798,803	252,454	268,208	699,055	836,862	2,855,382
Additions	-	-	18,940	65,853	87,548	172,341
Disposals	**(798,803)**	**(218,636)**	(204,026)	(382,758)	-	(1,604,223)
At 31 March 2025	-	33,818	83,122	382,150	924,410	1,423,500
Depreciation:						
At 31 March 2024	719,121	227,084	240,925	612,175	585,598	2,384,903
Depreciation for the year	79,880	20,661	23,384	38,800	91,656	254,381
Disposals	**(799,001)**	**(218,636)**	(204,025)	(381,623)	-	(1,603,285)
At 31 March 2025	-	29,109	60,284	269,352	677,254	1,035,999
Net Book Value:						
At 31 March 2025	-	**4,709**	**22,838**	**112,798**	**247,156**	**387,501**
At 31 March 2024	**79,683**	**25,370**	**27,283**	**86,880**	**251,264**	**470,479**

9. GROUP AND CHARITY INVESTMENTS

	2025 £	2024 £
Market Value at 1 April	13,844,896	12,467,292
Dividends reinvested	137,479	173,549
Fees deducted during the year	(92,651)	(82,320)
Net (loss)/ gains	716,895	1,286,375
Market Value at 31 March	**14,606,619**	**13,844,896**
Historical Cost at 31 March	11,225,546	10,731,499
Fixed Interest	3,163,521	3,476,998
UK Equities	1,200,026	1,126,967
Overseas Equities	6,758,466	6,523,199
Alternative Investments	2,367,615	1,758,143
Commodities	694,432	760,461
Cash & cash alternatives	422,559	199,128
Market Value at 31 March	**14,606,619**	**13,844,896**

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2024 £	Income £	Expenditure £	Transfers £	Net Gains/ Losses on investment £	31 March 2025 £
Unrestricted Funds:						
General Funds	9,655,068	21,807,015	(22,201,878)	137,643	716,895	10,114,743
Designated Funds	3,532,000	-	-	(137,643)*	-	3,394,357
Total unrestricted Funds	**13,187,068**	**21,807,015**	**(22,201,878)**	**-**	**716,895**	**13,509,100**
Restricted Funds:						
Egypt	-	68,376	(68,376)	-	-	-
Ethiopia	-	265,821	(287,326)	21,505	-	-
India	-	893,135	(933,605)	40,470	-	-
Kenya	-	501,478	(506,877)	5,399	-	-
Nicaragua	-	50,076	(50,076)	-	-	-
Pakistan	-	740,979	(746,378)	5,399	-	-
Senegal	-	97,517	(139,270)	41,753	-	
Senegal Burkina Faso (WOAH)	-	66,243	(25,202)	-	-	41,041
Virtual Gifts	-	118,323	-	(118,323)	-	-
Hoofprint Projects	-	72,252	(69,096)	-	-	3,156
Ethiopia Research Wellcome	3,660	-	-	-	-	3,660
Action for Animal Health	7,082	-	(7,082)	-	-	-
Remote Learning for Vets	3,260	-	(3,260)	-	-	-
PHD- Burden of Animal Diseases in Working Equids	4,716	47,400	(47,150)	-	-	4,966
Global Farriery	-	27,500	(31,297)	3,797	-	-
Total Restricted Funds	**18,718**	**2,949,100**	**(2,914,995)**	**-**	**-**	**52,823**
Total Funds	**13,205,786**	**24,756,115**	**(25,116,873)**	**-**	**716,895**	**13,561,923**

*This transfer is the net balance between designated funds spent during the year and the designated funds added during the year.

Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £399k were received from Brooke USA to fund work in India, Senegal, Kenya and Ethiopia. Additionally, donations totalling £252k were received from Brooke

Netherlands in 2024–2025, restricted to our work in Pakistan and India. Brooke Netherlands granted further £84k for Ethiopia to help construct new health posts from 1st April 2025 which was deferred to next financial year.

Designated reserves are funds to support Brooke in a phased expansion to support Brooke's strategy in three key areas:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.
- New website.
- Other projects, including Capex Investment in UK and country programmes.

11. DEBTORS AND PREPAYMENTS

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Legacies Receivable	934,970	934,970	1,879,419	1,879,419
Tax Recoverable	520,000	520,000	106,627	106,627
Prepayments and accrued income	1,866,175	1,866,175	722,595	722,595
Total	**3,321,145**	**3,321,145**	**2,708,641**	**2,708,641**

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Grants committed to partners	6,038,636	6,038,636	5,786,917	5,786,917
Taxes and social security	166,471	166,471	153,863	153,863
Accruals and deferred income	3,491,818	3,480,886	2,906,372	2,895,440
Total	**9,696,925**	**9,685,993**	**8,847,152**	**8,836,220**

ANALYSIS OF DEFERRED INCOME

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Balance as at 1 April 2024	389,829	389,829	389,735	389,735
Income deferred in the current year	810,624	810,624	389,829	389,829
Release from prior year	(389,829)	(389,829)	(389,735)	(389,735)
Balance as at 31 March 2025	**810,624**	**810,624**	**389,829**	**389,829**

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

Lease Payments	2025 Land & Buildings £	2025 Other £	2025 Total £	2024 Land & Buildings £	2024 Other £	2024 Total £
Not later than one year	420,675	-	420,675	220,596	-	220,596
Later than one year but not later than five years	109,672	-	109,672	40,409	-	40,409
Later than five years	-	-	-	-	-	-
Total	**530,347**	**-**	**530,347**	**261,005**	**-**	**261,005**

14. ANALYSIS OF NET ASSETS BEWEEN FUNDS

	Unrestricted Fund £	Restricted Funds £	2025 Total £
Group:			
Intangible Assets	1,343,376	-	1,343,376
Tangible Assets	387,501	-	387,501
Investments	14,606,619	-	14,606,619
Current Assets	6,868,531	52,823	6,921,354
Current Liabilities	(9,696,925)	-	(9,696,925)
Net Assets	**13,509,100**	**52,823**	**13,561,923**

Charity:			
Intangible Assets	1,343,376	-	1,343,376
Tangible Assets	387,501	-	387,501
Investments	14,606,619	-	14,606,619
Current Assets	6,857,599	52,823	6,910,422
Current Liabilities	(9,685,993)	-	(9,685,993)
Net Assets	**13,509,100**	**52,823**	**13,561,923**

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2024 none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (The Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited, 66 Lincoln's Inn Fields, London, WC2A 3LH). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by share incorporated in England and Wales, company registration number 08959139.

The principal activities for Brooke Hospital for Animals Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities' charitable purpose.

The results for the year of the subsidiary undertakings are given below:

	2025 BHAT £	2024 BHAT £
Total income	44,528	51,543
Total expenditure	(19,878)	(27,805)
Net income	24,650	23,738
Gift to Brooke Hospital for Animals	(24,650)	(23,738)
Retained surplus/(deficit) for the year	-	-
Total Assets	11,000	11,000
Total Liabilities	(11,000)	(11,000)
Total Funds	-	-

At 31 March 2025, Brooke Hospital for Animals Trading Limited owed the parent charity £11,000 (2024: £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,476 (2024: £2,639) with the parent charity for loan interest charges and use of name and logo and recharge of £1,976 (2024: £1,859) for audit fee.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income:					
Donations and legacies	2, 10	23,688,350	2,124,418	25,812,768	20,076,895
Other trading activities		51,543	-	51,543	48,287
Investments		212,187	-	212,187	148,317
Other		72,075	9,282	81,357	9,675
Total income		**24,024,155**	**2,133,700**	**26,157,855**	**20,283,174**
Expenditure:					
Expenditure on raising funds		7,574,031	-	7,574,031	7,306,087
Expenditure on charitable activities:					
Transforming equid welfare in communities		6,079,105	944,788	7,023,893	6,160,235
Influence the visibility and inclusion of equid needs in policy		2,511,750	397,658	2,909,408	2,698,660
Develop sustainable animal health systems		4,929,016	790,498	5,719,514	6,066,478
Total charitable activities	**3**	**13,519,871**	**2,132,944**	**15,652,815**	**14,925,373**
Total expenditure	**3**	**21,093,902**	**2,132,944**	**23,226,846**	**22,231,460**
Net gains on investments	9	1,286,375	-	1,286,375	(321,207)
Net income/(expenditure)		**4,216,628**	**756**	**4,217,384**	**(2,269,493)**
Total funds brought forward	18	8,970,440	17,962	8,988,402	11,257,895
Total funds carried forward	**14**	**13,187,068**	**18,718**	**13,205,786**	**8,988,402**

18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2024

	31 March 2023 £	Income £	Expenditure £	Transfers £	NetGains/ Losses £	31 March 2024 £
Unrestricted Funds:						
General Funds	6,676,440	24,024,155	(21,093,902)	(1,238,000)	1,286,375	9,655,068
Designated Funds	2,294,000	-	-	1,238,000*	-	3,532,000
Total unrestricted Funds	**8,970,440**	**24,024,155**	**(21,093,902)**	**-**	**1,286,375**	**13,187,068**
Restricted Funds:						
Egypt	-	199,079	(199,079)	-	-	-
Ethiopia	-	187,178	(215,258)	28,080	-	-
India	-	521,927	(551,152)	29,225	-	-
Kenya	-	219,331	(228,231)	8,900	-	-
Pakistan	-	674,594	(677,847)	3,253	-	-
Senegal	-	97,600	(128,025)	30,425	-	-
Virtual Gifts	-	103,787	-	(103,787)	-	-
Ethiopia Elnet Foundation	-	9,281	(9,281)	-	-	-
Ethiopia Research Wellcome	-	18,490	(14,830)	-	-	3,660
Action for Animal Health	13,560	15,000	(21,478)	-	-	7,082
Remote Learning for Vets	3,260	-	-	-	-	3,260
PHD- Burden of Animal Diseases in Working Equids	1,142	70,900	(67,326)	-	-	4,716
Global Farriery	-	16,533	(20,437)	3,904	-	-
Total Restricted Funds	**17,962**	**2,133,700**	**(2,132,944)**	**-**	**-**	**18,718**
Total Funds	**8,988,400**	**26,157,855**	**(23,226,846)**	**-**	**1,286,375**	**13,205,786**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2024

	Unrestricted Fund £	Restricted Funds £	2024 Total £
Group:			
Intangible Assets	958,076	-	958,076
Tangible Assets	470,479	-	470,479
Investments	13,844,896	-	13,844,896
Current Assets	6,760,769	18,718	6,779,487
Current Liabilities	(8,847,152)	-	(8,847,152)
Net Assets	**13,187,068**	**18,718**	**13,205,786**
Charity:			
Intangible Assets	958,076	-	958,076
Tangible Assets	470,479	-	470,479
Investments	13,844,896	-	13,844,896
Current Assets	6,749,837	18,718	6,768,555
Current Liabilities	(8,836,220)	-	(8,836,220)
Net Assets	**13,187,068**	**18,718**	**13,205,786**

CONTACT ADDRESSES

For up to date contact details for all our offices go to **thebrooke.org/about-us/contact-us**

United Kingdom headquarters and registered office

Brooke
www.thebrooke.org

Registered in England and Wales. Company number 04119581. A company limited by guarantee with the legal name The Brooke Hospital for Animals. A charity registered with the Charity Commission Charity No. 1085760

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Senegal (Brooke West Africa Office)
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BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

The Brooke Hospital for Animals is a registered company limited by guarantee (Company No. 04119581). Registered charity in England and Wales (Charity No. 1085760) and Scotland (Charity No. SC050582). Brooke, 66 Lincoln's Inn Fields, London, WC2A 3LH. Tel **+44 (0)20 3012 3456** Fax **+44(0)20 3012 0156**
Website **www.thebrooke.org** Email **info@thebrooke.org**. Brooke Hospital For Animals – Founded by Dorothy Brooke in 1934. Please remember Brooke in your Will.

THE BROOKE HOSPITAL FOR ANIMALS

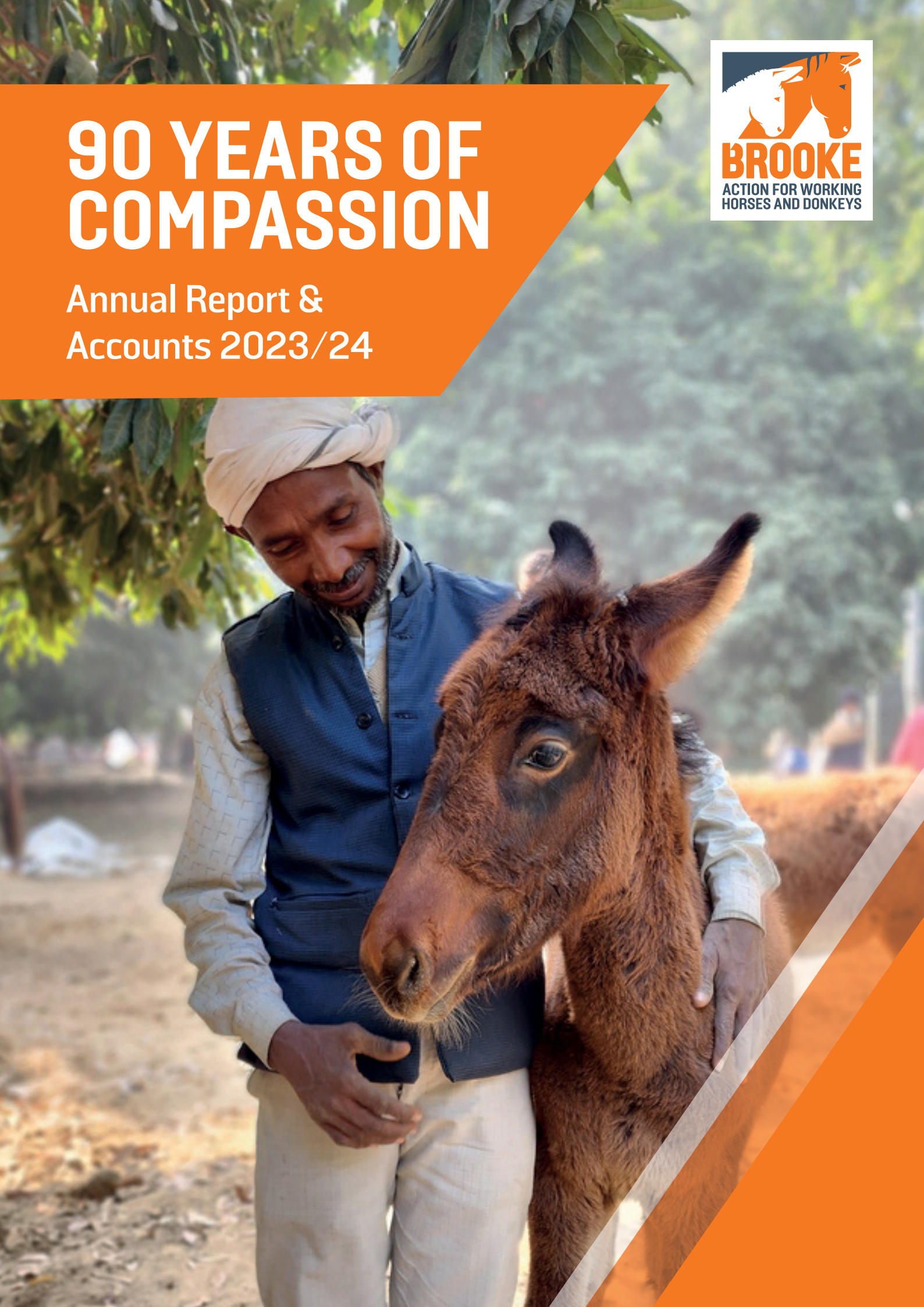
England & Wales - Charity number 1085760

Accounts

90 YEARS OF COMPASSION

Annual Report & Accounts 2023/24

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS



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The highlights of 2023/24

Number of horses, donkeys and mules we reached through direct action and indirect policy change:

Direct reach:
1,558,102

Indirect/policy reach:
32,818,115

Total number of people we reached through our programmes:
2,966,676

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

Number of policy achievements including working horses, donkeys and mules:
6

Number of training sessions:
over 6,000

Number of Animal Service Providers trained / mentored:
5,238

Number of communities worked with:
11,910

Direct reach are horses, donkeys and mules who receive direct support from Brooke or a partner towards their welfare with regards to their health, nutrition or environment. It could include but is not limited to: delivery of shelters, water points, emergency aid kits.

Indirect reach covers the wider equine population benefiting through advocacy and institutional strengthening including national policies and legal frameworks.

Message from CEO

Exceeding expectations

Welcome to Brooke's annual report and accounts for 2023/24. Your amazing support this year has seen us exceed our targets in all aspects of our work, including the number of working horses, donkeys, and mules we've reached together.

Directly, we reached over 1.5m working horses, donkeys and mules. In addition, through our success in achieving an Africa-wide ban of the donkey skin trade, along with other vital policy and advocacy work, we indirectly reached millions more. It makes me tremendously proud of what we achieve together as supporters, staff, partners, communities and volunteers.

We worked with nearly 12,000 communities this year, 1,300 more than last year. Obstacles such as conflict and instability in some areas where we work, forced us to postpone or even cancel some activities. Challenges like these require us to be agile and adaptive, and our country programmes responded magnificently to complex and often dangerous situations.

A particular highlight for me was welcoming our President, Her Majesty the Queen, to see our work and meet communities in Kenya. Her Majesty's commitment to Brooke's cause remains an inspiration for us all, as does every generous act from our incredible supporters.

This year, gifts generously left in Wills meant our legacy income for 2023/24 also exceeded expectations, reaching an all-time high of £16.3m, taking our total income to £26.2m. This was due to the probate of Wills suddenly being more quickly resolved after years of administrative difficulties. Whilst this is likely a one-off, we are forever grateful for those who leave gifts to reduce suffering around the world. We will ensure every penny is wisely spent.

As we mark 90 outstanding years of positive action for working horses, donkeys and mules, let me thank you again for your wonderful compassion and continuing support. Exceeding expectations in a time of tremendous challenges is no mean feat, but it is merely another step on the path to ensuring every working horse, donkey and mule has a life worth living.

Best wishes,
Chris Wainwright

Message from Chair

From 90 years ago to now

In 1934, one visionary woman, Dorothy Brooke, came to the rescue of ex-World War I horses and mules in Egypt. Today Brooke has grown into a global organisation working in 13 countries across Africa, Asia and Latin America, protecting working animals who are the backbone of communities in many low and middle income countries across the world.

When Dorothy Brooke founded the Old War Horse Memorial Hospital in Cairo, it was to help horses, donkeys and mules who had served during the war and were still labouring in spite of sickness and weakness in often horrific conditions.

Fast forward 90 years, and we're proud to be a global community as driven by passion for animal welfare as our inspirational founder. Today, through implementing and advocating for change to give millions of working horses, donkeys and mules a better life, we continue to inspire others all around the world and support the people, families and communities who depend on them.

We're also grateful for the continuing royal endorsement that Brooke receives, which has its roots in King George V's response to Dorothy Brooke's appeal for support. Her Majesty The Queen brings her passion to our cause, and increases awareness of the charity, which is priceless.

Right now, Kenya, Somaliland and Ethiopia are living with the effects of the region's worst drought in 40 years. Brooke Ethiopia and Brooke East Africa responded to the emergency with food and water for the donkeys affected there, and today their work continues, supporting the communities to build greater long-term resilience.

From the Horn of Africa to Asia and Latin America, we are expanding our programmes of work, improving the welfare of working horses, donkeys and mules, and protecting them from harmful practices, disease and the impacts of climate change. The past 90 years have seen our reach grow from thousands of animals to millions, while all of us at Brooke know there is still so much more to do.

Thank you for your drive and dedication on behalf of the world's working horses, donkeys and mules and I look forward to the next decade of yet more progress to give them the care and compassion they deserve.

Kirsty Hayes
Chair of the Board of Trustees

We are Brooke

We are an international animal welfare organisation and we've been working tirelessly to improve the lives of working horses, donkeys and mules and the people who depend on them, for 90 years.

We believe

- All animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- A kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- That good animal welfare starts with people. We recognise that in order to achieve change at scale we need to inspire compassion in others.
- That for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- That by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.

OUR VISION

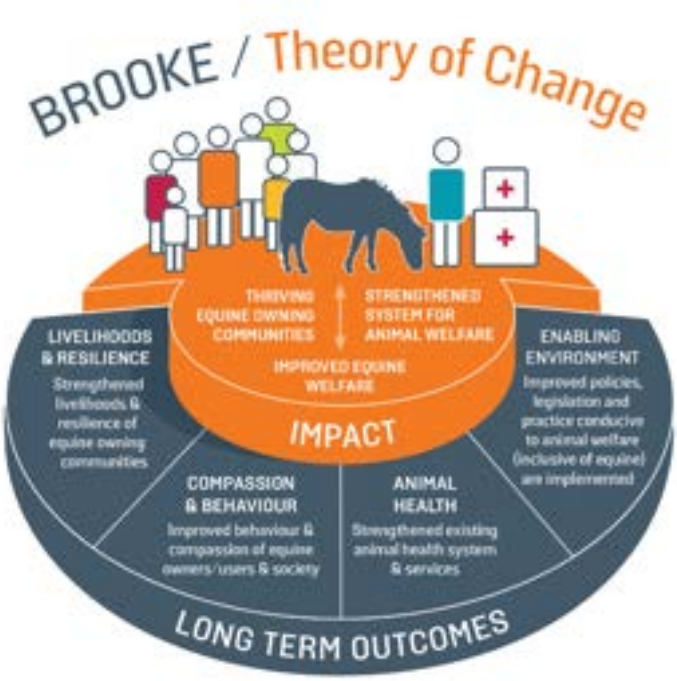
Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.

OUR MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

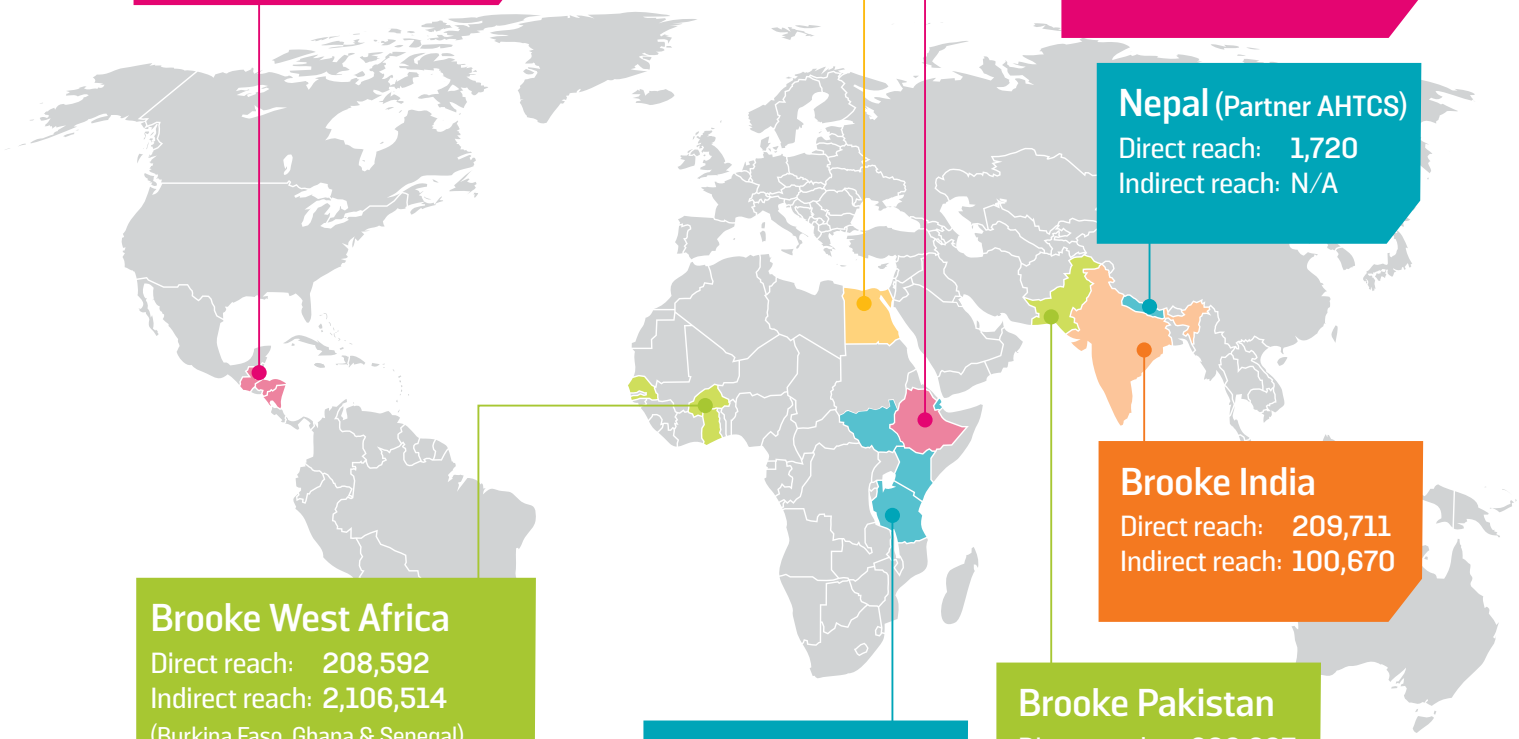
OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.



Where we work – our reach in numbers

Brooke is a global organisation, with established branches, affiliates and sister organisations in nine countries and regions, and headquarters in the U.K. We work extensively beyond the borders of our key countries, through partnerships and projects. Our UK headquarters and sister organisations, Brooke USA and Brooke Netherlands, deliver vital funding and support to projects across the globe.



Brooke Latin America and the Caribbean
Direct reach: 14,122
Indirect reach: 47,445
(Guatemala, Honduras & Nicaragua)

Brooke Egypt
Direct reach: 118,136
Indirect reach: N/A

Brooke Ethiopia
Direct reach: 594,097
Indirect reach: 10,800,000

Nepal (Partner AHTCS)
Direct reach: 1,720
Indirect reach: N/A

Brooke India
Direct reach: 209,711
Indirect reach: 100,670

Brooke Pakistan
Direct reach: 206,697
Indirect reach: N/A

Brooke West Africa
Direct reach: 208,592
Indirect reach: 2,106,514
(Burkina Faso, Ghana & Senegal)

The African Union donkey skin trade ban will reach a further 16,983,779 donkeys, taking our total indirect reach to 32,818,115

Brooke East Africa
Direct reach: 205,027
Indirect reach: 2,779,707
(Kenya, Somaliland, South Sudan & Tanzania)

GRAND TOTAL
Direct reach: 1,558,102
Indirect reach: 15,834,336

OUR WORK IN FOCUS

Responding in emergencies

Many communities in the countries where we work are particularly vulnerable to climate-related and other natural disasters such as earthquakes, floods, droughts and hurricanes, with extreme events becoming more frequent in recent years.

Case study – HORN OF AFRICA DROUGHT

Dennis, donkey owner, struggling to find water

With six consecutive rainy seasons failing in the Horn of Africa, the region has experienced the worst drought in 40 years. Brooke has responded with emergency relief and resilience-building to help communities cope better in the event of climate disasters.

As climate change worsens, the drought cycle in the Horn of Africa has been growing in frequency and intensity. Since this drought began in 2020, more than four million people in the region were still in need of relief in 2023, and an estimated seven million livestock animals had died from the severe conditions.

The communities affected in Kenya, Somaliland and Ethiopia rely on their animals, in particular donkeys, to transport water, firewood, farm produce and commercial goods.

Emergency relief, prevention and resilience

Water, vegetation and food became so hard to find, people and animals became malnourished and weak. With communities forced to trek for miles, this exacerbated the tremendous strain and exhaustion that donkeys suffered.

Brooke has so far provided crucial relief to over 46,000 animals and their owners, providing basic feed and water, and repairing water dams and boreholes to reduce the need to travel for water.

With disease becoming more prevalent, Brooke Ethiopia ran emergency response training of frontline government animal health workers. This enabled them to provide crucial preventative and emergency treatment for the most susceptible livestock and ensure animal welfare was prioritised throughout the response.

July 2023 brought improved weather conditions, but the impact of the drought from loss of crops, homes and livestock, is likely to last for a long time.

The climate crisis is also predicted to mean more extreme conditions in the future. In response, we are equipping owners and animal health workers with the skills and training they need to develop resilience strategies.

In the face of devastating droughts, Brooke provided food, water and medicines to animals in need.

Our goals for 2025

The following goals correspond to those set out in our global strategy.

Find the strategy in full HERE

GOAL 1 – TRANSFORMING EQUINE WELFARE IN COMMUNITIES

Equine animals support the lives and livelihoods of over 600 million people. We help owners to look after their animals with compassion and care, meaning a happier life for working horses, donkeys and mules and enabling communities to thrive. Here we set out five of our global priorities.

Key achievements during 2023/24

Harnessing

When harnessing is inadequate, it causes significant wounds and sores which are incredibly painful. This year, we launched our global harnessing programme. As part of this:

Brooke India has helped introduce lighter carts, cutting the load on animals by 50–60 kg and reducing injuries. Through promotion of local materials, they have also introduced lighter saddle trees and breathable cotton saddle cloths, which has led to better weight distribution and fewer spinal injuries.

Brooke West Africa engaged harness makers as part of the training. Brooke Ethiopia combined harnessing with training on more compassionate handling practices via our innovative human behaviour change approaches.

Compassionate handling

How people interact with animals is often the difference between good and poor animal welfare. This year saw Brooke's pilot Compassionate Handling Framework finalised and rolled out. All country programmes are engaging with and training owners and communities.

Brooke Pakistan partnered with veterinary training institutes, which now integrate mandatory courses on compassionate handling into their curriculum. Brooke East Africa have so far supported 122 young donkey owners and their 212 donkeys with handling and restraint, riding and guiding skills. Brooke West Africa, Brooke India and Brooke Latin America and the Caribbean are delivering the framework with communities and local service providers. All are working with communities to identify issues together and co-creating solutions.

Equine Welfare and Owner Behaviour Assessment Tool (EWOB)

The EWOB Assessment tool helps Brooke identify key welfare issues and understand owner behaviour, livelihoods and environmental resources. It's key to helping us attribute interventions with the positive changes seen in animals. This year we've rolled out the final tool, ensuring it's practical for every country programme to use in the field, and the data collected is of the highest quality to help us evaluate and plan.

Livelihoods

Sustainably improving equine welfare is dependent on building strong livelihoods and resilience in communities. This year, Brooke's Livelihoods approach and guidance has been rolled out, an example of which you can see in Shamal's story on page 15 from Brooke India.

Brooke India has linked Women's Equine Welfare Groups with the National Rural Livelihood Mission, a government-funded programme. Brooke Ethiopia supported the formation of 41 self-help groups comprising 820 owners of cart-pulling equines, promoting saving, loans and household income generation. Brooke Pakistan also supported local groups comprising 103 owners of equines, generating savings and investment in welfare of their animals.

Communities

This year, our work more closely incorporated human behaviour change techniques, and all country programme teams received up-to-date training to support them.

Brooke East Africa continued to work with school children, working with 10,000 this year through donkey care clubs, music and drama festivals. One of these inspirational children is a girl called Tabitha, featured on page 16. Brooke India have enabled women's groups to insure around 5,300 equines, while Brooke Pakistan have formed 199 women's groups helping them improve their animals' welfare, and supported brick kiln workers affected by the 2023 floods to access housing. Brooke Ethiopia improved the welfare of 460,980 horses, donkeys and mules by helping over 260,000 rural owners to learn and apply better equine care and management practices.

Launching Brooke's First Global Research Strategy

Enabling better understanding and finding solutions

Brooke has a long history of conducting credible and internationally recognised research, enabling us to better understand barriers to progress and find solutions to challenges. Evidence is key to achieving Brooke's global aims, and the new Global Research Strategy is a vital and dynamic part of this.

The new strategy is based on achieving impact throughout the research process so Brooke can understand challenges, test our approaches and apply research findings on an ongoing basis, enabling us to make the best decisions as quickly as possible. It will also support Brooke's advocacy and campaigning work, widening our knowledge within related fields such as animal welfare, animal health, One Health and One Welfare, and international development.

Brooke's priority research themes will include the role of working horses, donkeys and mules and how their welfare impacts:

- The socioeconomic contribution on their communities
- The resilience and disaster preparedness of their communities.

The new research strategy will include collaboration with each international team as well as academics, research institutes and other International Non-Governmental Organisations (INGOs) to deliver quality research.

> “This strategy sets out our vision for research at Brooke and our approach to achieving that ambition. Over the next five years, it will position Brooke to effectively plan and deliver targeted, quality and ethical research that benefit working horses, donkeys and mules and the communities who depend upon them.''
>
> **Gemma Carder, Research Advisor at Brooke**

Find the strategy in full HERE

Case study – SHAMAL: Improving livelihoods and equine care

Making nutritious feed for healthier equines

When Shamal's Ambabai self-help group received a 50,000 rupee (£472) micro loan from Brooke India under its Programme Support Initiative, they bought an electric grinding mill, which enabled them to start a donkey feed business.

With their mill they grind maize, gram and rice to make nutritious animal feed using a Brooke India feed recipe. The group was also linked to the brick kilns nearby to sell the feed to equine owners and donkey herders. ''Many women work together at one place to prepare this animal feed,'' says Shamal.

''We are very passionate about this, and we want this business to be huge.''

Shamal feeds her own six donkeys with the food they produce. ''They are doing great, and their progress is also great,'' she reports.

She's also thrilled at how the group has gained knowledge on running itself, financial management and saving money, and how they can now afford healthcare for their donkeys and improve their own livelihoods. ''Brooke has given us a lot of help. We are very proud to work with Brooke India.''

> By February 2025, this should get even better. We want to reach 1,500 donkeys with this animal feed.''
>
> **Shamal, Chairwoman, Ambabai self-help group**

Case study – TABITHA: Learning donkey care at school

Tabitha with Danny, a donkey she rescued

Learning donkey care in the Donkey Care Club

Bobby and Danny receiving compassion and care

At Tabitha's primary school in Kenya she's part of a donkey care club launched by Brooke East Africa. There she's learning how to care for them, feed, groom and value them.

Traditionally, donkeys in Tabitha's community were regarded as lower than the other animals in their community, but inspired by her teacher Madame Joseph, Tabitha has become a true advocate.

''When I grow up,'' she says, ''I want to go abroad, everywhere, to teach them about the importance of donkeys.'' With her aspirations to become a doctor or a vet, Tabitha also understands how her donkeys, Bobby and Danny, help her family earn an income and pay her school fees.

At home, Tabitha has even taught her parents how to take care of the donkeys by ensuring they are well-fed, sheltered and have access to green grass. Donkey Care Clubs like Tabitha's run weekly, they're great fun, and are part of the extra-curricular activities recognised by the Kenyan government.

GOAL 2 – INCREASING THE VISIBILITY AND INCLUSION OF WORKING EQUIDS

For all working horses, donkeys and mules, we continue to strive for their needs to be covered in policy and practice at all levels. The African Union ban on the donkey skin trade is an example of a policy change relentlessly pursued by Brooke. It will positively impact millions of donkeys in Africa, and lays the foundations for a global ban.

32 million

Potential number of donkeys protected under the ban.

Donkey skin trade – African Union ban

After years of tireless advocacy by Brooke, the African Union has agreed a continent-wide ban of the donkey skin trade, signalling an end to the legal slaughter of hundreds of thousands of donkeys.

The trade is fuelled by demand for ejiao – a gelatine extracted from donkey skin for use in Traditional Chinese medicine. It has seen millions of donkeys needlessly slaughtered. It has devastated Africa's donkey population, as well as decimating China's own donkey population over the last decade.

The African Union ban represents a huge milestone in safeguarding the continent's 32.6 million donkeys from theft, trafficking, and slaughter. We are working with African governments and policy makers to advocate for its enforcement and are pleased that individual countries are beginning to adopt the legislation.

A global ban and tackling demand

While we have been campaigning to end the supply chain in Africa, trading has emerged in South America and Asia. There, just as in the African continent, donkeys play a critical role in people's livelihoods and culture, but skin traders are sourcing and slaughtering them to produce ejiao.

Organisations are fighting hard for a ban in Asia and South America, and Brooke's unique position with programmes and partners in these countries means we are well placed to deliver our strategic approach towards eradicating the pernicious practice.

Brooke India has combatted donkey theft by raising community awareness, partnering with the government, advocating for CCTV use, and facilitating donkey IDs and transport certificates. Brooke Pakistan has conducted comprehensive research into livelihoods and challenges amongst brick kiln workers which relate to vulnerability to the Donkey Skin Trade, and presented key findings to policy makers, government ministries and other key stakeholders.

But we want to do more. We are now looking to achieve a global ban to protect donkeys around the world. And whilst we are addressing the supply of skins to make ejiao, we must also seek to reduce the demand by the development and promotion of alternatives. This will be a key piece of future activity.

Read more about our fight against the donkey skin trade HERE

Bernard, who has had donkeys stolen before, is much happier now

Donkey skin trade in Burkino Faso

Donkey skins laid out to dry for the devastating trade

Our strategic approach includes:

- Working with partners and communities to keep donkeys safe, and with local partners in Kenya, treating and rehoming rescued donkeys from illegal bush slaughter.
- Lobbying policymakers to bring in laws that protect donkeys and owners.
- Briefing policymakers, NGOs and researchers to empower them to help bring lasting change.
- Reporting and presenting to key international stakeholders, to show the detrimental effects of the trade on people's livelihoods when the traders steal their donkeys, and on the donkeys' welfare.

When I lost my donkeys, my daughter had to stop going to school because I couldn't afford the school fees. I managed to send her back to school after the community pooled funds to help me buy another donkey. I'm very happy to hear that The African Union has banned the trade on donkey skins because I have suffered a lot. I wouldn't want someone else to suffer as I have."

Anastacia, Donkey Owner, Kenya

This is a historic moment. Even if it is not the war that we have just won, we have at least won this African battle which, I hope, will one day be global. I will be proud to tell my children that I witnessed and contributed to this moment."

Emmanuel Sarr, Regional Representative, Brooke West Africa

I've lost three donkeys to theft. At the moment, I don't have a donkey. The distance between my house and where we get water is 10 kilometres. Without the donkey, I'm doomed... With the African Union decision, I'm very happy; it will help us a lot. I say no to the donkey skin trade."

John S, Donkey Owner, Kenya

Other key achievements during 2023/24

Global

- **UN Environment Assembly (UNEA) UN Animal Welfare Nexus Resolution** – adopted in 2022, the Resolution has been granted EU funding and reached implementation stage, thanks to collaborative lobbying by Brooke and other Animal Welfare organisations.

Brooke West Africa (BWA)

- Work with the Government of Senegal and local authorities has succeeded in the adoption of a By-law to improve animal welfare on Equine Drawn Vehicles.
- Emergency plans in Lingueree North, Senegal, now include compulsory provision for the protection of working animals.

Brooke India (BI)

- The Animal Husbandry Department of State of Uttar Pradesh has introduced a new mandatory provision, to certify in writing that horses, donkeys and mules are free from glanders when migrating to and from work, impacting 100,670 animals. Glanders is an infectious zoonotic disease that can be fatal.
- Following Brooke India's policy success last year, in 2023/24 around 5,300 equines were successfully insured across Indian states with an equine population, thanks to their owners being supported with subsidised insurance.

Brooke Latin America and the Caribbean (BLAC)

- Disaster Risk Management in Nicaragua now includes provisions for animals in nine additional municipalities, meaning protection for more than 47,000 additional horses, mules and donkeys.

Case study – SENEGAL: By-law helps cart-horses

In the bustling city of Thiès, Djily and his cart-horse Meissa transport luggage and people, providing an important cab service for market traders, shoppers and visitors. Horses like Meissa are a lifeline for their owners and customers, and a big part of Senegal city-life, but they're often undervalued by motorists and authorities. Brooke West Africa is working to protect them and their status.

Brooke and the Association of Cab Drivers, of which Djily is President, are currently advocating for the improvement of the conditions of horses used for transporting people and goods. Collaboration between Brooke and the Thiès city authority has resulted in the welcome adoption of a by-law on equine drawn vehicles.

With clear regulation around public concerns such as the hours when cart-horses can use main roads, registration of working animals and tail-lights, the friction between Senegal's thousands of working city horses and motorists can be smoothed. This is vital for cart-drivers like Djily who depend on their work, and positive for their horses too. With the adoption of by-laws, and a greater acceptance of their role in city life, horses like Meissa can enjoy better care by the city, less friction while they work, and well-earned rest at their water and feed points.

"A lot has changed since Brooke began working in the area."

Djily, President of the Association of Cab Drivers in Thiès

Cart-horses are a familiar sight in Senegal

GOAL 3 – DEVELOPING SUSTAINABLE ANIMAL HEALTH SYSTEMS

Ensuring we can meet the current and future health needs of working horses, donkeys and mules requires a "system-wide" or "systemic" approach. Our current work on animal health systems is built on this model. It encompasses root cause analysis, and an integrated and interconnected solutions approach.

We support communities' access to affordable, quality veterinary services, medicines and vaccines, and improve disease detection and management through training and collaboration. All these elements, together with legal and financial infrastructures to support them, need to co-exist for each animal health system to be effective.

Launching the world's first Essential Veterinary Medicines list

Supporting vets to meet the medical needs of working horses and donkeys

In March 2024, Brooke and the World Veterinary Association (WVA) launched the first-ever global list of essential veterinary medicines for food producing animals. The animals targeted include horses and donkeys, and the list has been three years in the making.

Our research revealed that 80% of vets had difficulty accessing the medicines they need in their location. The list highlights which medicines and vaccines are absolutely crucial for animal health practitioners to provide quality healthcare for all livestock species. With more types of medicines available including vital pain relief medicines, animal health practitioners will be able to make better treatment choices which also supports us in the fight against antimicrobial resistance.

In Ethiopia, essential veterinary medicines lists have now been successfully endorsed by the Ministry of Agriculture and the Ethiopia Agricultural Authority. This is a huge milestone and an achievement that will serve as springboard for improving veterinary care in the country.

Having the list freely available empowers animal health practitioners globally to advocate for access to these medicines and strengthens vets' ability to meet the health needs of working horses and donkeys.

Action for Animal Health Parliamentary event

Coalition calls on government to invest in animal health to prevent pandemics

In 2021 we combined with partners including Compassion for World Farming and the World Veterinary Association to form Action for Animal Health (A4AH). Our 2023 report, 'The case for investing in animal health to support One Health', focused on preventing future pandemics by highlighting 75% of emerging infectious diseases derived from animals and revealed the catastrophic underinvestment in animal health.

July 2023 saw A4AH hold a reception for key political and veterinary figures at the House of Commons, to mark the formal launch of the report, and to call on global governments to ensure stronger investment.

Former Green Party leader, Baroness Natalie Bennett who sponsored the event, said: **"It is high time that society at large recognised what scientists have been saying for decades now: there is only One Health. By strengthening animal healthcare systems, and addressing the planetary ills of pollution and biodiversity loss, we protect our own human health."**

> An ounce of prevention is worth a pound of cure, and I commend A4AH [Action for Animal Health] for the work they are doing to carry this banner."
>
> **Baroness Natalie Bennett**

Find out more HERE

Mentoring and Vet Training

Vets and animal health practitioners play a vital role in supporting animals, owners and communities around the world. However, many of them receive varying levels of training, which can lead to poor handling, incorrect diagnosis and spread of disease.

In April 2023, Brooke celebrated 10 years of its innovative Animal Health Mentoring Framework, responsible for the training of over 4000 vets and animal health practitioners around the world. The Framework compiles the essential skills and capabilities needed for animal health workers to provide compassionate and competent care to animals. It was first developed by a global group of Brooke vets, before being tested in Ethiopia, Kenya, Jordan and Pakistan. Today, it is used by vets across Brooke's countries of operation, as well as universities and governments.

Find out more HERE

Clinical Skills Lab

Trainee vets in the UK are very familiar with clinical skills labs, where they can learn and practise key procedures such as injection techniques, suturing and diagnostic sampling using models and manikins – familiar to many of us who have ever attended a First Aid course. However, in the countries where Brooke works, these labs are desperately rare, with only two in the whole of Africa.

With this in mind, Brooke Ethiopia has collaborated with the University of Jimma to develop one of the first clinical skills labs in the Horn of Africa. With training workshops, model-building skills – using locally available materials and creative innovation – and understanding of how to transfer lab-based training into work on live animals, this pioneering lab is itself a fantastic model, supporting trainee vets to learn vital skills to treat sick and injured animals compassionately and successfully.

Case study – Tamirat the farrier

There are 100 million working horses, donkeys and mules worldwide, and lameness is one of their most common welfare problems. It's a major source of pain for the animals, and their decreased ability to work frustrates their owners. Brooke's Global Farriery Project is changing that, as Tamirat the Farrier can testify.

Tamirat was starting out as a gharry driver (taxi horse driver) in Ethiopia when he encountered Brooke's Farrier Project and it changed his life. ''After watching how Brooke is making a real change in equines' lives, I sold my gharry horses and started [training to become] a full time farrier,'' he says.

Known as ''Tamirat the Farrier,'' his work is not just a job but part of his identity. When his youngest daughter got lost on her way home, she told passers-by what her father did for a living. ''They automatically knew me and brought my daughter back safely to my workshop,'' Tamirat recalls.

Before Brooke, Tamirat says he focused on money without considering equine welfare. ''I used to work with just traditional experience. We didn't have the technical skills and materials.''

Brooke's training taught Tamirat how to fit metal shoes, horse anatomy, well-being and handling, and how often shoes need replacing. People now seek his services and recommend him to others.

Brooke also provided Tamirat with a shelter for him to work in, instead of by the roadside with no shade. ''Without Brooke it was certain I wouldn't stay in business,'' he says. ''Because of complicated hoof problems, horses would get sick and be left on the roadside. Owners used to discard horses.''

> I love my work so much. It's like elongating lives. Providing a quality farrier service for horses that need it the most gives me great pleasure.''
>
> **Tamirat the Farrier, Halaba, Ethiopia**

Tamirat 's skills mean much better health for horses

Today, working as a farrier gives Tamirat hope. His strong reputation is also doing much to raise the profile both of farriery and of good hoof-care for working horses, donkeys and mules.

Find out more HERE

Case study – Alice: Respect the Donkey

Alice doing a health-check.

In Kenya's rural and peri-urban communities, donkeys play a central role in farming, from helping their owners collect water for crops to carrying firewood for cooking.

The time and energy saved by farmers is invaluable, freeing them up to sell produce and commodities, make merchandise to boost their income and tender their kitchen gardens to feed their families.

Alice is an animal health practitioner with 22 years' experience, She saw the difficulties her parents had taking their animals to distant clinics for treatment, and this – as well as her own love for animals – inspired her to take up her profession. As well as providing veterinary services, she is dedicated to ensuring farmers have access to animal health services, and to helping them care for their donkeys.

With Alice's involvement and passion, Brooke East Africa and Kenya Network for Dissemination of Agricultural Technologies (KENDAT)* have been running the Heshimu Punda (Respect the Donkey) Programme for over 10 years. The programme advances practical community knowledge in donkey health & husbandry management, preventive care and policy influencing, among other interventions.

''Oh my,'' says Alice, ''I'm lacking words to express my heartfelt gratitude. Thank you, Brooke East Africa. Thank you, KENDAT.'' Before the programme, Alice says, the farmers didn't give much importance to their donkeys, but now there is much more concern and awareness on animal feeding, housing and health. Alice has inspired many women, including her daughter, to join the profession. And of her own beloved donkey, Kadogo, she says, ''I feel a strong bond with my donkey. One thing I always see is a lot of appreciation when arriving home. I get a lot of joyous noises from her.''

**2024 marked the completion of the partnership between Brooke and KENDAT after more than a decade of inspiring collaborative work.*

> I never treat them like animals. I treat them like friends.''
>
> **Alice, Animal Health Practitioner, Kenya**

OUR FANTASTIC SUPPORTERS

Movement for Change

Making sure that working horses, donkeys and mules will be cared for now and in the future matters to all of us. It inspires Brooke supporters everywhere, like 27-year-old Hannah Russell whose story you can read on page 26. We're grateful to all our fantastic supporters for helping our teams on the ground make working animals' lives worth living across Africa, Asia, the Middle East and Latin America.

£16.3m
in legacies income
A substantial all-time high

All fundraising areas finished the year ahead of budget

We would like to extend our special thanks to everyone who has chosen to remember Brooke in their Will. Gifts generously given in Wills account for over 50% of Brooke's annual income, and help us make life worth living for millions of horses, donkeys and mules worldwide.

Thank you also to all our dedicated 82,068 supporters across the UK and beyond, many of whom choose to give to Brooke regularly through their bank accounts, and whose commitment to Brooke helps us plan and budget with confidence. Thanks also go to our corporate partners, challenge event participants, In Memory supporters and individual fundraisers. Not forgetting our supporters who give through our wonderful sister organisations, Brooke USA and Brooke Netherlands.

Our organic (non-paid) social media content appeared on 10.6m people's feeds (an increase of 140% from the previous year) and almost 548k people engaged with it (a 57.5% increase).

Prompted awareness (the number of people who have heard of Brooke when asked) has increased in some key target demographics, and in the general public, the average was 24% in 2023.

A royal visit for Brooke East Africa

In November 2023, as part of her state visit to Kenya, Her Majesty The Queen visited Brooke's East Africa programme, to learn how we are promoting horse, donkey and mule welfare in the region.

The Queen, who has been President of Brooke since 2006, is a strong supporter of animal welfare and has travelled the world to see Brooke's work in places such as Egypt, Pakistan and India.

During her visit, The Queen learnt about Brooke's work with farriers and harness makers, met local children from a donkey care club, and women whose lives and care for their donkeys have been transformed by Brooke's work. She also met 32 donkeys rescued from illegal bush slaughter for the donkey skin trade, or other forms of abuse or misuse, through Brooke's partnership with the KSPCA (Kenya Society for the Protection and Care of Animals).

Her Majesty The Queen's visit resulted in the highest number of people reached through one media moment in the last decade, with over 800,000 combined circulation in broadcast and print, plus potentially hundreds of millions online, according to our media monitoring platforms.

> We are honoured to have Her Majesty visit Brooke's work in Kenya. Her love and passion for equines is well known, and her commitment to promoting the welfare of working equids is an inspiration for everyone in the Brooke family, wherever they work in the world.''
>
> **Chris Wainwright, Chief Executive, Brooke**

Hannah's generous promise of a gift in her Will

Hannah, author and Brooke Youth Ambassador

Hannah Russell rose to fame at the age of 17 with her award-winning Little Alf children's book series. Six years later, she visited a Brooke school club in Kenya, and then in 2020, at the age of 24, her life changed drastically when she was diagnosed with Sarcoma cancer.

Now in remission, Hannah has made a promise to working horses, donkeys and mules in the future by including a generous gift to Brooke in her Will.

''I love all animals,'' said Hannah, whose Little Alf books are based on her miniature Shetland pony, ''so it was important that I think about them and make sure that they are also cared for. Writing a Will, no matter my age, is the best way to ensure they are cared for.''

As a Youth Ambassador for Brooke, Hannah has worked hard to raise awareness of the charity. In January 2024, she shared copies of her latest book, Little Alf's Adventures Around the World with the children she met in Kenya who helped her ''bring Little Alf's story to life''. In it, he travels to Brooke's countries of operation learning about the vital work horses and donkeys do.

Hannah wrote her Will using Brooke's Free Will Service, saying, ''I didn't know where to start, so using Brooke's Free Will Service has allowed the process to be easy.''

For more information, CLICK HERE

Sandra's amazing 50 years of Supporting Brooke

Sandra Newcombe, Group Leader of the Lichfield Brooke Supporters Group has been a Brooke Supporter for over 50 years, after she first read about Brooke's work in 'Pony ' magazine.

Sandra Newcombe

Lichfield Brooke Supporters Group began 23 years ago and has raised over £185,000 through a range of events and bucket collections. Events have included tack sales, coffee mornings, quiz nights, talks to schools and WI's and murder mystery events to name but a few.

For many years Sandra and the Group have held a Brooke stand at the Horse of the Year Show, and Your Horse Live, with This Esme visiting the Lichfield stands. Sandra is also honoured to have met Brooke's President Her Majesty The Queen on two occasions. Sandra says 'I couldn't do any of it without the Committee members, family and friends. I feel that we are one big family, all passionate about improving equine welfare , and we always take the opportunity to explain the work of Brooke to everyone who we meet.' We are so grateful to Sandra and the Lichfield Group for their loyal support.

Ginty Jackson, trekking for Brooke

Ginty Jackson (on the right)

Supporting Brooke since 2001, Hertfordshire-based Ginty has raised over £5,000 for the charity through treks and challenges around the world. Ginty was a teenager when she first heard about founder Dorothy Brooke, who became a ''heroine'' to her. Ginty's daughter is even named Brooke, who ''loves that her name has so much meaning.''

In 2002, Ginty embarked on a fundraising horse ride through Egypt with Brooke, accompanied by Dorothy Brooke's grandson, Richard Searight. They visited Brooke's clinics in Cairo and Mara Mutruh.

Witnessing the suffering of working animals was difficult for Ginty and inspired her to keep helping Brooke in any way she could.

In 2012, she rode again with Brooke in India to visit the charity's emerging clinics and support for working animals in brick kilns. Most recently, in 2024, Ginty raised over £1,500 by completing the Camino de Santiago Trek in Portugal over seven days, which was ''a real challenge but the feeling of achievement at the end was unforgettable.''

> Brooke is my favourite charity. I love the work and commitment involved.''
>
> **Ginty Jackson, loyal Brooke supporter**

'Topsy' Hughes visiting Pakistan in 1992

Remembering 'Topsy' Hughes

Mary Elizabeth Hughes, known as Topsy, was a dedicated supporter of Brooke over three decades until her death in 2022. Her ultimate legacy to the working horses, donkeys and mules she so adored was to leave a gift to Brooke in her Will.

Topsy first came across Brooke through a mailing in 1990. In all the years that followed, she showed incredible generosity, took many trips overseas to see Brooke's work in action, and made scores of friends throughout the charity. In 1992, Topsy visited Pakistan to see Brooke's work for herself.

She fell in love with the country, returning many times. She also travelled to India, joined by Jasvir Kaur, Brooke's International Director of Fundraising and Communications. Jasvir said, ''For me it was her absolute love of animals and great passion for Brooke and our work that was so lovely. She wasn't fazed by the heat, the dirt or anything.

She'd walk up and hug and kiss the animals in the brick kilns. Give them food from her handbag. Watching Topsy then, so comfortable with her environment, was probably the closest I've come to seeing what Dorothy Brooke was like.''

CHARITABLE TRUSTS AND FOUNDATIONS

Philanthropic partners

We remain eternally grateful for the commitment and dedication of those long-standing philanthropic partners who once again chose to support Brooke this year. We were also pleased to be awarded grants from new funding partners, and hope these mark the start of long-term alliances. As well as highlighting some of our funders below, we acknowledge the equally valued support of those partners who prefer to remain anonymous.

In 2023/2024 we received the wonderful news that the Alborada Trust would fund the remaining two years of a five-year expansion project to reach 75,000 equids in 3,000 brick kilns in Pakistan by March 2026. We are so grateful for this significant support. Other funders who also contributed to this large-scale project included The Mrs D M France Hayhurst-Foundation and The Scott Eredine Charitable Trust.

During the year, we were also delighted to find out that The Sir Peter O'Sullevan Charitable Trust would be the headline sponsor of Brooke's 90th anniversary in 2024, as well as enabling us to launch an annual equine education scholarship in the Trust's name.

Elsewhere:

- The Petplan Charitable Trust provided funds for a crucial project in Senegal designed to teach equine owners how to handle their horses, donkeys and mules with compassion.
- The Underwood Trust provided valuable funding in aid of women's equine welfare groups in Kenya.
- The John Horseman Trust continued to provide financial support to improve conditions for equids in India's brick kilns.
- 2023/2024 marked the final year of a three-year partnership with The Horse Trust focusing on the burden of equine diseases as part of a wider, global programme.
- The Castanea Trust continued to make a valuable contribution to Brooke's core work to ensure working equine animals have a life worth living.

Beyond our UK based partners, we were thrilled to be chosen by the Schwarzenegger Climate Initiative as a project participant charity of a fundraising event in January. Additionally, The Guernsey Overseas Aid and Development Committee kindly funded a one-year project in the village of Napamboumbou in Burkina Faso to improve livelihoods and access to water for 745 donkeys and 3,565 people.

And last but certainly not least, we remain incredibly grateful for the support and ongoing commitment of Brooke USA and Brooke Netherlands. Between them, our sister organisations have funded significant projects across Africa and Asia, including work in India's brick kilns and Pakistan's coal mines, Donkey Care Clubs in Kenya and Tanzania, and a new Animal Health Clinic in Ethiopia.

OUR ENABLERS

Our people

Creating the best place to work and succeed

We have continued to deliver our Global People Strategy 2022-27. Some of the key highlights and achievements are as follows;

There has been clear success with our talent management strategy in developing a strong cadre of global employees who have a Brooke-wide remit whilst based in one of our countries of operation.

Future women leaders who completed Brooke's Brave Leadership programme in 2023 have formed an alumni group and offer peer to peer support across a range of issues impacting on their work.

International Women's Day was celebrated with some participants sharing how they have been able to use the Brave Leadership programme day to day and the difference it is making.

There has been a dedicated focus on strategic change, particularly in Brooke UK. Heads of each department have been coached to develop a continual improvement mind-set and to take a clear approach to change leadership, at a time when there has been significant change across the organisation for example with a new CRM system, team re-structures in some areas and the build-up to a UK office move.

An international pay and reward review of country programmes salaries, using country-specific benchmarking for pay and local inflation rates to determine a Cost-of-Living Award took place. This has helped to support our country programmes staff, especially where economic turbulence has been extreme. In the UK a cost of living allowance award of 5% helped to address some of the impact of the cost-of-living crisis in the UK.

Wellbeing continues to be a focus and the Better You programme has continued to run. A wellbeing survey was carried out and the key recommendations formed into an action plan for 2024-5 focussing on remote working, diversity, and working practices, all of which have an impact on wellbeing.

Brooke India has been honoured with the Great Place to Work certification once again, being ranked among India's top 20 NGOs for workplace culture. This year Brooke India was also awarded the CSR-ESG award as one of the top 10 NGOs in the country.

Our processes:

Developing an organisation fit for the future

Over the last year we have been continuing to drive our digital transformation across Brooke.

In order to better align IT to the business, we have structured the team into three core areas: Infrastructure & Operations, Data & Insights, and Business Improvement. These teams have driven a number of changes across Brooke, with a strong focus on direct benefits to the charity's operations.

We are also working closely with our colleagues in our country programmes on how IT can help support them more directly.

We are now focussed on how we provide services, transformation and innovation. Through investment in off-the-shelf platforms, we have removed significant complexity and costs to Brooke. With this work, we have been the subject of a number of case studies, which improves the visibility of Brooke. There will be more of these to come over the next year.

SAFEGUARDING, COMPLIANCE & GOVERNANCE

Safeguarding:

We are committed to providing a safe and trusted environment for all those who encounter Brooke. We review the safeguarding policy annually for approval by the Board which also received a annual safeguarding report and that safeguarding is a standing item on the governance committee agenda.

Brooke's Global Safeguarding policy was updated to ensure that the process for how to report an incident is clear. The safeguarding portal, open to all as a way of reporting, has also been updated and details of this are communicated across Brooke.

Each country programme has a dedicated Safeguarding Focal Point who is responsible for ensuring that regular refresher training is carried out, that they keep themselves up to date, that everyone in country is aware of how to report an incident and what will be done should they do so. This group also meets globally to offer peer to peer support.

A rolling programme of safeguarding training for our staff continues. A safeguarding action plan and incident report is provided for Brooke's governance committee meetings and to the Board.

Fundraising:

In 2023/24 we continued to ensure that our fundraising programme, projects, marketing, communications and related data remained fully compliant with the laws and regulations we are bound to (including Fundraising Regulator's Code of Practice, Data and Marketing Association Code, UK GDPR, Data Protection Act (2018). We continue to ensure that supporters are clear on how Brooke processes and stores data in a compliant manner, and how they can opt out or change the type and frequency of fundraising communications. We also updated our online privacy statement to include more detail on how we analyse supporter data.

As part of story gathering training for our in-country communications officers, we have included guidance for using informed consent, as part of our new process introduced last year.

We processed supporter data rectifications as requested. We completed 11 full erasure requests from supporters and all within the regulator's 28-day timeframe.

We continued to ensure that our suppliers were working to agreed service level agreements, contracts and data processing agreements and undertook two full audits of our key fundraising and donation processing suppliers. We ensured that new contracts underwent robust risk assessments and due diligence prior to contracts being finalised.

We maintained our Gift Aid tax claim tool and the data within it to ensure compliant monthly HMRC Gift Aid Tax Claims.

We have set up a working group to develop a protocol on the responsible use of Artificial Intelligence, in light of rapid developments in this field.

In addition to our Global Safeguarding policy, we also take our responsibility to protect vulnerable people seriously. We follow guidance issued by the Chartered Institute of Fundraising.

Governance:

Training and collaboration with the Learning and Department team is a big focus for the Information Governance team. The ''Anti-Dishonesty and Anti-terrorism'' e-learning is being re-written to keep Brooke updated with the latest issues and the annual ''GDPR training module'' will also be refreshed with more current information and updated quizzes.

Support is being given to the country programmes, specifically Ethiopia, as not all staff have access to Brooke's intranet, or are required to share a PC to do training. Compliance quizzes have been created so that they can be printed off and marked by managers to ensure training is digested and fully understood. The Information Governance Manager (IGM) and a member of staff from Information Systems will soon visit the Ethiopia and Senegal offices. The IGM will carry out a data protection audit and see what support is required and IS will be there to offer their aid too.

In 2023/24, one breach to Brooke's previous supplier was caused by cyber-attack. Brooke was not responsible for the breach and in this instance could not have mitigated against it. Brooke reported the breach to ICO and file now closed with no further action. Brooke's compliance team will carry out third party audits of our suppliers to ensure this will not happen again.

Complaint handling:

Brooke received a total of 1,148 complaints this year. Of these, 236 related to our fundraising activities, and 225 complaints related to other aspects of Brooke's work such as operational activities. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator.

We also received 687 complaints relating to Brooke Shop, which launched in October. Due to a major technical issue with our fulfilment house this led to a significant delay on fulfilling orders. We take each complaint seriously and they were all addressed in line with our complaint handling procedure, which is publicly available on our website.

FUTURE FOCUS

We continue our 2022–2025 strategy, 'A Life Worth Living', which brings our goals to life by harnessing the power of working animals to create lasting change for communities, their animals and the environment.

Supported by a new International Centre of Excellence and our enabling goals – Movement for Change, Efficiency and Effectiveness and People – we will:

GOAL 1 – TRANSFORMING EQUINE WELFARE IN COMMUNITIES

- Put a significant emphasis on rolling out new harnessing and handling at work initiatives
- Put an emphasis on better nutrition looking at ways to upscale innovative projects across all our countries
- Research into the coffee, cacao, tourism production chain in Nicaragua
- Brooke India will implement compassionate handling training throughout Equine Welfare Projects.

GOAL 2 – INCREASING THE VISIBILITY AND INCLUSION OF WORKING EQUIDS

- Through our offices in Kenya, Ethiopia and Senegal, work to help governments implement and enforce the new African Union ban on the donkey skin trade.
- In Pakistan, establish partnership with One Health platform at national level and provide support related to the fight against Antimicrobial Resistance and use of the Essential Veterinary Medicines list
- Build on existing strong relationships with UN bodies and UN missions and develop a pool of 'friends of Brooke'
- Continue to lobby for the full implementation bylaw on equine-drawn vehicles in Senegal

GOAL 3 – DEVELOPING SUSTAINABLE ANIMAL HEALTH SYSTEMS

- Brooke India will start an 'Owner-Farrier' programme, which will connect farriers with owners in very hard to reach areas, providing basic farrier skills they can use in their communities.
- Further collaboration with Veterinary Universities to offer equine specific training around the world.
- Renovate nine existing government health posts and clinics in Ethiopia.
- Work with Veterinary and Livestock Training Institutions to review and implement equine-welfare curricula.
- Design an academic curriculum on equine welfare and health in Nicaragua
- Brooke Ethiopia will start new partnership engagement with two universities (Hawassa and Haromaya) to the Animal Health Mentoring Framework and Clinical Skills Labs
- Increase the number of clinical skills labs available to veterinary students in East Africa
- Roll out our agrovet (veterinary pharmacist) mentoring framework to engage practitioners to improve animal welfare and fight antimicrobial resistance alongside ILRI in East Africa
- Support more countries to develop national essential medicines lists

Our enablers:

In 2024/25 we will:

- Continue to invest in building Brooke's brand and promoting the stories from our work. We will test and run campaigns to mobilise audiences to raise more funds and the visibility of Brooke's work.
- Create, test and launch a new initiative to encourage new and existing supporters to sign up for regular donations, and to get regular updates on our work. This will also give supporters more knowledge and bring them closer to our programme work.
- Go live with our new Customer Relations Management platform. This has been a huge undertaking for the Information Systems, Fundraising and Finance teams in Brooke, and will drive improvements in how we engage with our supporters. This new system will take advantage of the latest technology in fundraising and engagement strategies, and put supporters at the heart of donor facing communications.
- Continue to improve our digital experience, with plans for a new website and new donation journeys. All of this will be underpinned with data and insights that will allow Brooke far greater agility in decision making and campaign management.
- Continue to embed our performance and impact framework supported by a new global equine welfare and owner behaviour measurement tool (EWOB).
- Launch the new open access e-learning platform.
- Continue to embed our People Strategy including a focus on Diversity, Equality and Inclusion and globalising recruitment.
- Conduct A light touch review of the progress we have made in terms of embedding the global safeguarding strategy and policy will be taking place in 2024/25. We need to ensure that partner organisations are also included when considering our safeguarding work.

FINANCIAL AND ADMINISTRATIVE REPORT

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2024 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report, together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the Financial Review and Strategy section of the Trustees' annual and strategic report, starting on page 37.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes..

President

Her Majesty The Queen

Honorary Vice Presidents

Dr David Jones MRCVS
Ann Searight

Patrons

HRH Princess Alia bint Al Hussein of Jordan
Alastair Stewart OBE

Ambassadors

Esme Higgs
Nigel Payne
Hannah Russell
Gemma Stevens
Major Richard Waygood MBE
Jane Holderness-Roddam CVO CBE

Trustees

Kirsty Hayes, Chair
Mark McLaughlin (1,2,3), Honorary Treasurer
Dr Linda Susan Belton (1)
Dr Belinda Bennet (3 (resigned 27th March 2024)
Rajat Dhawan (1)
Amy Jane Jankiewicz (3)
Heather Killen
Professor Cheikh Ly (3)
Gaynor Miller (2,3)
Dr Zoe Raw (resigned 27th September 2023)
Christopher Tattersall (1, 2)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary

Richard Sims

Senior Leadership Team

Christopher Wainwright, Chief Executive Officer
Clare Twelvetrees, Director of Strategy and Performance (resigned 27th March 2024)
Nicola Chevis, Director of International Programmes
Bernadette Gilbert ACA, Chief Financial Officer
Enrico Tizzano, Chief Transformation Officer
Jasvir Kaur, International Director of Fundraising and Communications

Bankers

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

Auditors

Crowe U.K. LLP 55 Ludgate Hill, London, EC4M 7JW

Solicitors

Bates, Wells & Braithwaite Cheapside House, 138 Cheapside, London, EC2V 6BB

Investment fund managers

James Hambro & Partners LLP Ryder Court, 14 Ryder Street, London, SW1Y 6QB

Company number no: 04119581 registered as a charity in England and Wales no: 1085760
Registered with office of the scottish charity regulator no: SC050582

The Brooke Hospital for Animals, First Floor, 10 Queen Street Place, London, EC4R 1BE

FINANCIAL REVIEW & STRATEGY

This is the second year of Brooke's new global strategy. As a consequence of strategic focus on driving efficiency and effectiveness, charitable expenditure has further increased this year by 5% on 2022/23. This means our charitable expenditure increased by 11% over the two years of the new strategic period.

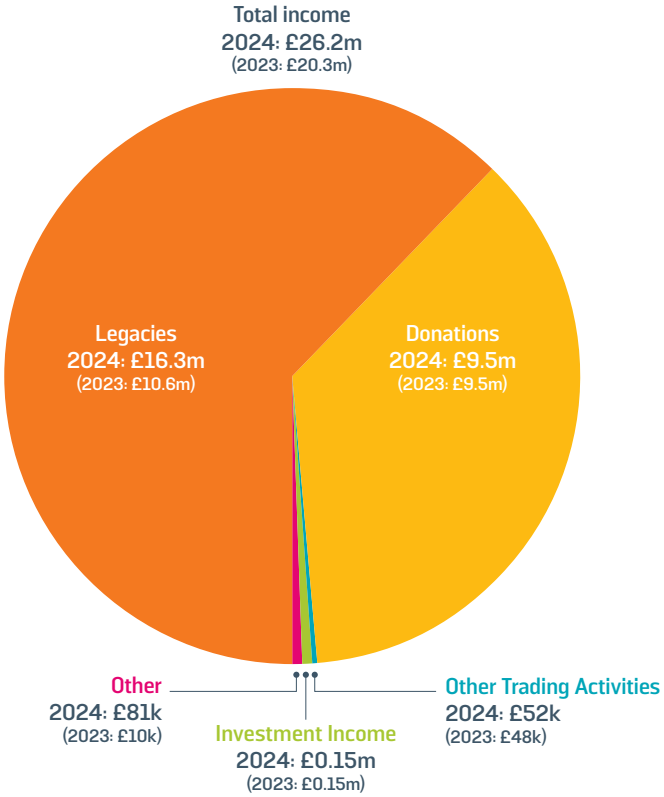
Brooke has ambitious fundraising targets and significant internal digital transformation is taking place to enable delivery. As detailed below, the level of our legacy pipeline increased by £1m compared to end of last financial year. While this future income will support Brooke's ambitious plan of expanding our charitable expenditure, it is a challenge in the short term as it impacts cash flow. Alternative plans are in place to mitigate this risk.

Brooke had another successful year with a record total income and continued to be supported by our generous donors, our country programmes have been undertaking programmatic activities during the financial year and will continue to deliver Brooke's global strategy.

TOTAL INCOME

Total Income for the year has increased significantly by £5.9m from £20.3m to £26.2m, a record level in Brooke's history and is primarily as a result of the increase in legacy income. This income is made up as follows:

- Legacy income for the year was £16.3m which is an increase from last year of £5.7m. This is primarily due to receiving few high value legacy payments and the backlog in the granting of probates by H.M. Courts and Tribunals showing some improvement during the year. The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £18.7m as of 31st March 2024 that compares to £17.7m in 2023. Despite receiving a significant legacy income during this financial year, our legacy pipeline continues to be robust.
- Income from donations is £9.5m which is a slight increase of £0.1m on prior year. Fundraising income has still been impacted by the cost of living crisis and the war in Ukraine.
- The remaining income is made of trading activities £52k (2023 £48k), investment income £212k (2023 £148k) and other income £81k (2023 £10k).



GAIN ON INVESTMENT ASSET

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £212k (2023 £148k). The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised gain of £1.3m (2023 £321k loss).

This is due to the stock markets now settling after responding negatively for last year's uncertainty from the conflict in Ukraine and the cost of living crisis.

TOTAL EXPENDITURE

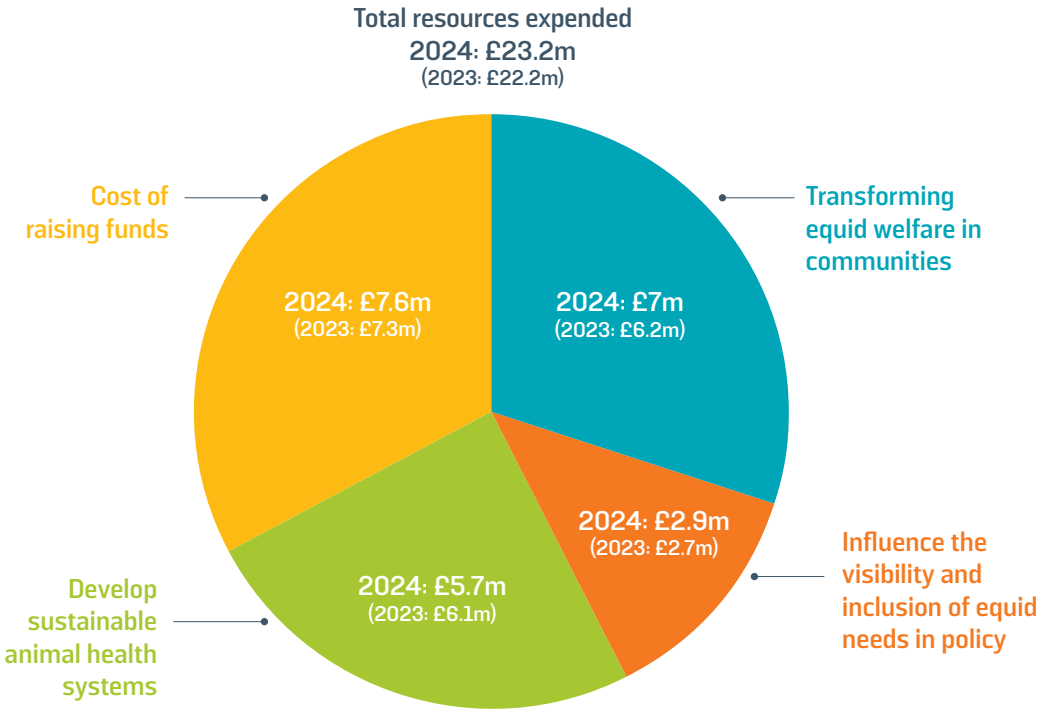
Total expenditure for the year has increased by £1m from £22.2m to £23.2m, which is primarily as a result of charitable expenditure increasing by £0.7m and our strategic investment on fundraising activities increasing by £0.3m. Support and overhead costs are allocated between Fundraising and Charitable activities as in note 3 and in line with our accounting policy in note 1F.

FUNDRAISING ACTIVITIES

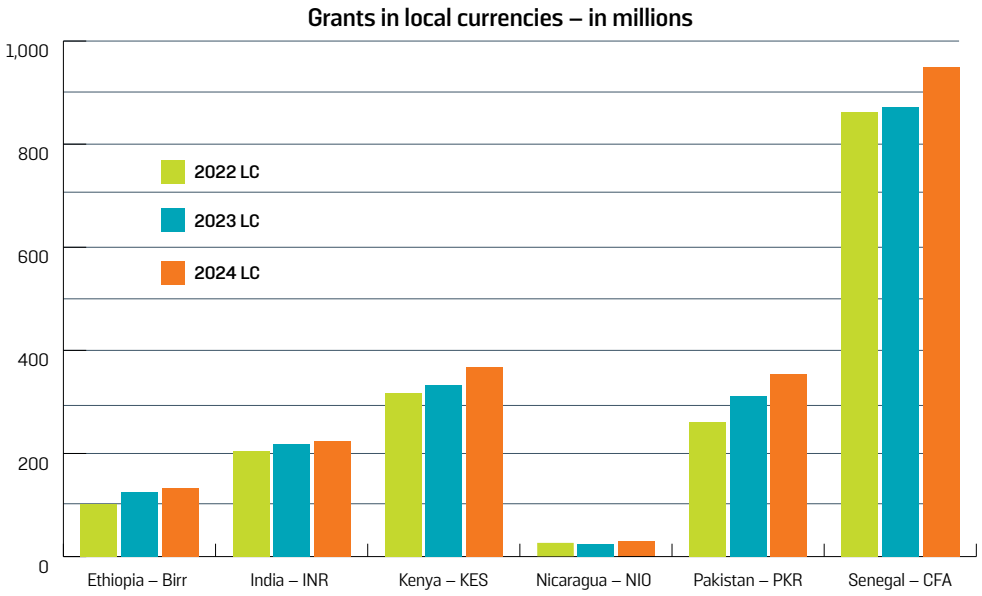
Investment in fundraising activities of £7.6m (£7.3m 2022/23) is increased by £0.3m on prior year, this is principally due to investment cost in new product development, legacy marketing and impact of inflationary prices rises. Allocated support cost and overhead cost are included in this overall fundraising cost (Note 3).

CHARITABLE ACTIVITIES

Total expenditure on charitable activities is £15.6m (£14.9m 2022/23) an increase year on year of £0.7m. Charitable expenditure has continued to increase this year and it is anticipated to increase further next year given our expansion plans to deliver the approved hoof print project.



The bar chart on the next page illustrates the grants made to our branches and affiliates in their own local currencies, which shows our increasing commitments year on year. Please refer to Note 4(a) for the full list of the countries and their GBP equivalent grant.



RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Latin America and Caribbean.
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

Restricted Funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases, there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2024, restricted fund balance totalled £18,718.

Designated Funds

The Board of Trustees have recognised the designated funds would support Brooke's new 3 year strategy through the following initiatives:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.
- Replacement of Brooke's Customer Relationship Management (CRM) tool.
- Other UK projects.

The designated funds at 31 March 2024 were £3.5m (see note 10), an increase of £1.2m versus last year. The Trustees anticipate the designated funds will be utilised over the next three years.

General funds

The General funds are comprised of the;

Minimum reserves – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to five months
- Settle any compensation to staff in accordance with legal and statutory requirements
- Due to the significant increase in our legacy pipeline, this has occurred due to a backlog at both HM Courts & Tribunals Service and within HM Revenue and Customs, our reserve policy has been adjusted to reflect this increase. The Trustees will review this annually and adjust as required.

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

The General Funds held at 31 March 2024 amounted to £9.7m, of this £1.4m are held as fixed assets, which equates to five months in excess of the Charity's Minimum Reserve policy. The increase in excess funds is due to unexpected one-off legacy income this year. We will use excess funds to expand our charitable activities in country programmes. General Funds do not include the £3.5m the Trustees designated at the 31st March 2024 to support Brooke's strategy, this designated fund will be reviewed by the Trustees on an annual basis and adjusted as required.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- **To safeguard the funds of Brooke**
- **To make secure investments which will grow in value sufficiently to protect the funds against inflation**
- **To generate the best return possible from these funds in order to assist Brooke to carry out its purposes, within the limits of safety detailed as above**

An ethical investment policy was approved by the Board that mirrors Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2024, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required in the short term.

INVESTMENT PERFORMANCE

The total return for the year to 31st March 2024 on Brooke's longer-term investments was 11% versus the previous period. After last year's Mini Budget and cost of living crisis, investors' confidence in the market has

been positive and Brooke's portfolio performed exceptionally well in the last quarter of the 2023-24 financial year. The investment performance compares against the benchmark indices in the range of 7.2% to 11.6%. The investments were held in fixed interest, gold, cash, absolute return funds and UK and International equities.

GOING CONCERN

Despite some challenges such as conflict and instability in some areas we work, our country programmes have years of experiences in delivering our programme activities in complex situations and they are equipped with skills to respond with agility and being adaptive. That is why they continue to increase their activities year on year and as a result, the charitable spend during the financial year ended 31st March 2024 has increased by £0.7m (£1.6m increase over the last two years). As it has been the case over the last 90 years, thanks to the incredibly generous supporters and those who left gifts in their Wills, the charity will continue delivering its operations for the years to come. This generosity in gifts from our supporters means our income for 2023/24 exceeded expectations, reaching an all-time high of £26.2m. This coupled with our strong reserve level and robust legacy pipeline, circa £18.2m at the time of writing this report, will help us to address some of the challenges such as high level of inflation in the countries we operate and also to expand our programmatic work.

Brooke's planning process was previously enhanced to include a longer term financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. We are also reviewing our risk register process to make it more dynamic and strategic so that appropriate mitigations are in place for risks that would potentially affect the delivery of our strategic objectives.

The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

RISK MANAGEMENT & INTERNAL CONTROL

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a bi-annual basis, ranked by the likelihood of occurrence and potential impact on our operations.

Major risks and the risk management process are discussed with the Finance Committee and the Board twice a year. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The principal areas of risks and the mitigation plans for Brooke are:

Risk	Mitigation
Safeguarding: Safeguarding abuse and the abuse of power could be identified in Brooke leading to a negative impact on the survivor and reputational damage for the organisation – both within the country and Brooke globally.	Safeguarding Policy, Procedures, and related training for all staff and trustees across our geography along with Brooke's Code of Conduct and Anti-Malpractice in the Workplace Policy. In the UK, a very skilled HR team provides professional expertise in support of incident management.
Breach of legal and regulatory compliance: Non-compliance with UK and relevant international laws and regulations including in-country legal registration could lead to reputational damage, legal penalties and affect our ability to work in some locations.	Completing mandatory annual compliance trainings for all staff and continuing to maintain a close working relationship between the Country Programme and Brooke UK legal teams. Maintain a close collaboration between Affiliate and UK Boards, making sure alternative contingency plans are in place in case of registration issues. Work closely with the authorities in each country of operation to ensure compliance with laws governing NGOs.
Cyber security: Breach of services, systems and data through cyber-threats as defined by National Cyber Security Centre (NCSC), Malware, Ransomware and Hacktivists. This will have reputational, legal and regulatory and financial impacts.	Regular review of systems, processes, and technology to ensure they are fit for purpose. Regular staff training on threats and mitigation approaches to reduce the likelihood of cyber incidents occurring. Appropriate level of cyber security insurance is in place.
Income generation: The economic and political situation could negatively impact our supporters, resulting in reduced income levels. This could potentially affect our ability to deliver planned programme activity. Probate and external estate administration delays may directly impact our cashflow and reserves positions.	The Board and Senior Leadership Team will ensure that our financial planning reflects any significant external changes. We have financial planning and analysis in place to ensure our budgets and forecasts are robust and monitored and that the Finance Committee and Board receives regular reports on performance of the approved annual budget and the impact of variances on cash flow and reserves Regular review of our legacy pipeline notified cases and the impact of delays on cash flow to ensure informed decisions on priorities.

Risk	Mitigation
Operating overseas and inflation: A deterioration in political and security conditions within our countries of operation could lead to disruptions in programme activity and a threat to the safety of Brooke personnel. Working with partners could also lead to non-compliance and misuse of charity funds, leading to reputational as well as financial impacts. Furthermore, enhanced inflation levels within our overseas countries may reduce the scale of operations underway.	Plans are developed so adaptation can take place should security conditions result in reduced activity. All employees undertake security training and Country Directors constantly review operating conditions ensuring the safety of employees and partners is prioritised. Brooke UK follows FCDO advice before any foreign travel takes place. Due diligence check for new partners is in place and timely financial and non-financial project performance are required from all partners. We prioritise key programmatic activities so that in the event of enhanced inflation beyond our anticipation, we can still deliver on key strategic objectives.
Adoption of change: Appetite for organisational change and adoption may not be at a level required to enable Brooke to deliver organisational efficiency. This may impact the allocation of resources and programme delivery.	Change management training has been provided for all staff. As part of the digital transformation programme, significant support was provided to staff on adopting change. A new Business Improvement team has been created that works with the HR Business Change Manager to continue to promote change management within the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2023/24, we had an average of 225 staff led by the Chief Executive and other members of the Senior Leadership Team.

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met in person four times in 2023/24. Trustees who served during the year are shown on page 36.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year.

The terms of reference and membership of every committee is set by the Board of Trustees. Trustees are appointed by co-option and serve an initial term of four years calculated from the AGM at which their

appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second four year term and may serve an additional year if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company compromise all of the Trustees. The members have guaranteed the liabilities of the company up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Short-listed applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke and are encouraged to visit an overseas operation as soon as practicable after their appointment. Some Trustees are linked with a country of operation, as they are a board member of those countries.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairperson. The evaluation of the Board considers the balance of skills, experience, independence and knowledge of our organisation.

In August 2023, Brooke commissioned an independent company to carry out effectiveness review of the Board in order to ensure that its composition, activities and focus are consistent with the needs of the organisation. The company also carried out a review of Brooke's Board Committee structures, Terms of Reference and work agendas.

Brooke applies the Charity Governance Code in its work. The Board is clear about the charity's aims and ensures that they are delivered effectively and sustainably. The Board provides strategic leadership and acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve Brooke's purposes.

The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The Board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is responsible for approving the policies and organisational strategy and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on the CEO's performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out on page 36) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the marketplace, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas.

Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through collaborative partnership with organisations operating in Guatemala, Honduras, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The contact details for each are shown on page 75.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets every two years. This has no executive function but provides advice to Brooke's Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2023/24, the following organisations worked in partnership with Brooke.

Partnerships with Brooke UK

Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

Funded partners:

- Cooperativa de Agroturismo Rural – Biometepe R.L. (F&F) – Nicaragua
- Asociación para la Diversificación y el Desarrollo Agrícola Comunal (ADDAC) – Nicaragua
- Asociación de Desarrollo Pespirense ADEPES – Honduras
- Universidad Nacional de Agricultura Honduras (UNAG)
- Fundación Equinos Sanos para el Pueblo (ESAP) – Guatemala

Intragovernmental partners:

- Centro de Coordinación para la Prevención de los Desastres en América Central y República Dominicana (CEPREDENAC)

Government partners:

- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)
- Comisión Permanente de Contingencias (COPECO) – Honduras

Research partners:

- Tropical Agricultural Research and Higher Education Center (CATIE) *

BROOKE ETHIOPIA

Ripple Effect (Send A Cow Ethiopia) Elnet Foundation
Jimma University
Wollo University
Bahir Dar University

BROOKE INDIA

Lala Lajpat Rai University of Veterinary and Animal Science (LUVAS), Hisar, Haryana *
University of Trans-Disciplinary Health Sciences and Technology (TDU), Bengaluru, Karnataka *
DevAct Consultant Pvt. Ltd or Gorakhpur Environmental Action Group (GEAG) *
The Goat Trust *
Swayam Shiksha Prayog *
VANI [membership] *

BROOKE PAKISTAN

Sindh Rural Support Organisation (SRSO)
Sukaar Foundation
Brick Kilns Owners Association (BKOA) *
Pakistan Girls Guide Association (PGGA) *
Livestock & Dairy Development Punjab (L&DD) *
Livestock & Dairy Development Sindh (L&DD) *
Livestock & Dairy Development Khyber Pakhtunkhwa (L&DD) *

The University of Agriculture Faisalabad (UAF) *
The University of Veterinary and Animal Sciences Lahore (UVAS) *
Riha College of Veterinary Sciences Lahore *
Pir Mehr Ali Shah Arid Agriculture University (PMASAAUR) Rawalpindi *
Bahauddin Zakariya University Multan (BZU) *
The University of Agriculture Peshawar (UAP) *
Cholistan University of Veterinary and Animal Sciences (CUVAS) Bahawalpur *
Society for Prevention of Cruelty to Animals Punjab (SPCA) *
Sindh Agriculture University Tandojam *

BROOKE EAST AFRICA

Agency for Cross Border Pastoralists Development (APAD)
Arusha Society for the Protection of Animals (ASPA)
Caritas – Kitui
Farming Systems Kenya (FSK)
Inades-Formation Kenya
Inades-Formation Tanzania
Kenya Network for Dissemination of Agricultural Technologies (KENDAT)
Kenya Society for Protection and Care of Animals (KSPCA)
Life Skills Promoters (LISP)
Ripple Effect
Support for Tropical Initiatives in Poverty Alleviation (STIPA)
Vétérinaires sans Frontières Germany (VSFG)
Vétérinaires sans Frontières Suisse (VSF-Suisse)

Government Ministries (national, counties & local levels): *

- Agriculture & Livestock *
- Social Services/Community Development/Gender & Public Services *
- Education *

The African Union Inter-African Bureau for Animal Resource (AU-IBAR) *
World Organization for Animal Health (WOAH) - Regional Office - formerly OIE *
Intergovernmental Authority on Development (IGAD) *
East Africa Community (EAC) *
Kenya Agriculture and Livestock Research Organisation (KALRO) *
Tanzania Livestock Research Institute (TALIRI) *
International Livestock Research Institute (ILRI)*

Veterinary Universities/Animal Health Training Institutions: *

- University of Nairobi * (Kenya)
- Egerton University * (Kenya)
- Kenyatta University * (Kenya)
- Maasai Mara University * (Kenya)
- Sokoine University * (Kenya)
- Chuka University *(Kenya)
- University of Bahr El Ghazal * (South Sudan)
- Upper Nile University * (South Sudan)
- University of Juba * (South Sudan)
- Animal Health and Industry Training Institute (AHITI) * – Kabete, Ndomba and Nyahururu (Kenya)
- Livestock Training Institute (LTI) * – Wajir (Kenya)

– Bukura Agricultural College * – Kakamega (Kenya)
– Livestock Training Agency * (LITA) – Tengeru (Tanzania)
– LITA – Morogoro * (Tanzania)
– LITA – Mpwapwa * (Tanzania)
– LITA – Buhuri * (Tanzania)

Marial Lou Livestock Training Centre * (South Sudan)
Non-Governmental Organizations (NGO) Co-ordination Board * (Kenya)
Directorates of Vet Services (DVS) and Veterinary Boards *
Disaster Management Authorities *
National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) *(Kenya

Development & Conservation Organisations (various locations): *

– FAO * – VSF-Suisse
– CARE International * – Caritas
– World Vision * – FSK, Ripple Effect
– Hand in Hand * – FSK, Ripple Effect
– Kenya Forest Association * – KENDAT
– Green Belt Movement * – FSK
– Micro and Small Enterprise Organizations *

BROOKE WEST AFRICA

Multiyear partnerships:

– Union des Groupements Associes du Niombata. UGAN Sénégal
– Union des Groupements Paysans de Meckhe. UGPM Sénégal
– Fédération des Associations Paysannes de la Région de Louga. FAPAL Sénégal
– Union Régionale des Associations Paysannes de Diourbel. URAPD Sénégal
– Action pour la Promotion des Initiatives Locales. APIL Burkina Faso
– Institut Africain pour le Développement Economique et Social. INADES Burkina Faso

Annual partnerships (former SIFs):

– Association pour le Développement Intégré et Durable ADID in Sénégal
– ARPA (Association rufisquoise pour la protection des animaux)
– GAPNET (Ghana poultry network) & Donyaepa. Ghana

* Strategic/knowledge partners

GRANT MAKING PROCEDURES

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity Trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Latin America and Caribbean, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- the support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improving the health and welfare of such animals.

2. The benefit must be to the public or a section of the public

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company 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 charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as each of the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- Each of the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 3 October 2024 and signed on their behalf:

Kirsty Hayes
Chair
3 October 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE BROOKE HOSPITAL FOR ANIMALS

OPINION

We have audited the financial statements of The Brooke Hospital for Animals (the charitable company) and its subsidiary (the group) for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2024 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit;

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 50, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the

preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) 2019 and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management

and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of assurance reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Dipesh Chhatralia
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
London

7 October 2024

FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income:					
Donations and legacies	2, 10	23,688,350	2,124,418	25,812,768	20,076,895
Other trading activities		51,543	-	51,543	48,287
Investments		212,187	-	212,187	148,317
Other		72,075	9,282	81,357	9,675
Total income		**24,024,155**	**2,133,700**	**26,157,855**	**20,283,174**
Expenditure					
Expenditure on raising funds		7,574,031	-	7,574,031	7,306,087
Expenditure on charitable activities:					
Transforming equid welfare in communities		6,079,105	944,788	7,023,893	6,160,235
Influence the visibility and inclusion of equid needs in policy		2,511,750	397,658	2,909,408	2,698,660
Develop sustainable animal health systems		4,929,016	790,498	5,719,514	6,066,478
Total charitable activities	**3**	**13,519,871**	**2,132,944**	**15,652,815**	**14,925,373**
Total expenditure	**3**	**21,093,902**	**2,132,944**	**23,226,846**	**22,231,460**
Net gains on investments	9	1,286,375	-	1,286,375	(321,207)
Net income/(expenditure)		**4,216,628**	**756**	**4,217,384**	**(2,269,493)**
Total funds brought forward	18	8,970,440	17,962	8,988,402	11,257,895
Total funds carried forward	**14**	**13,187,068**	**18,718**	**13,205,786**	**8,988,402**

The notes on pages 58 to 74 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Group 2024 £	Group 2023 £	Charity Only 2024 £	Charity Only 2023 £
Fixed assets:					
Intangible Assets	8A	958,076	227,021	958,076	227,021
Tangible Assets	8B	470,479	673,577	470,479	673,577
Investments & long-term deposits	9	13,844,896	12,467,292	13,844,896	12,467,292
TOTAL		**15,273,451**	**13,367,890**	**15,273,451**	**13,367,890**
Current assets:					
Debtors	11	2,708,641	1,717,432	2,708,641	1,717,432
Cash at bank and in hand		4,070,846	2,068,290	4,059,914	2,057,377
TOTAL		**6,779,487**	**3,785,722**	**6,768,555**	**3,774,809**
Current liabilities:					
Creditors: amounts due within one year	12	8,847,152	8,165,210	8,836,220	8,154,296
NET CURRENT LIABILITIES		(2,067,665)	(4,379,488)	(2,067,665)	(4,379,487)
TOTAL NET ASSETS		**13,205,786**	**8,988,402**	**13,205,786**	**8,988,402**
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds:	10	9,655,068	6,676,440	9,655,068	6,676,440
General Funds – Capitalised Assets					
Designated Funds	10	3,532,000	2,294,000	3,532,000	2,294,000
Restricted Income Funds	10	18,718	17,962	18,718	17,962
TOTAL FUNDS [1]		**13,205,786**	**8,988,402**	**13,205,786**	**8,988,402**

[1] The notes on pages 58 to 74 form a part of these financial statements. The financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Kirsty Hayes
Chairperson
3 October 2024

Mark McLaughlin
Honorary Treasurer
3 October 2024

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

		Total Funds 2024 £	Total Funds 2023 £
Schedule A	Net cash provided by (used in) operating activities	2,785,535	(1,856,112)
	Cashflow from investing activities:		
	Dividends, Interest from Investments	212,187	148,317
	Proceeds from disposal of fixed assets	-	42,510
	Purchases of Fixed Assets - Tangible	(166,775)	(112,775)
	Purchases of Fixed Assets - Intangible	(737,162)	(217,556)
	Purchase of Investment	(91,230)	(42,757)
	Net cash provided by (used in) Investing activities	**(782,980)**	**(182,261)**
	Change in cash and cash equivalents in the reporting period	**2,002,556**	**(2,038,373)**
	Cash and cash equivalents at the beginning of the reporting period	**2,068,290**	**4,106,663**
	Cash and cash equivalents at the end of the reporting period	**4,070,846**	**2,068,290**
Schedule A	Net movement in Funds before unrealised gains/losses for the reporting period (as per the Statement of Financial Activities)	2,931,009	(1,948,287)
	Adjustments for:		
	Depreciation Charges	369,476	416,498
	Amortisation Charges	6,107	13,930
	Gifts in Kind	(10,750)	(11,100)
	In Kind Expenses	10,750	-
	Dividends and Interest from Investments	(212,187)	(148,317)
	(Profit)/ Loss on the sale of Fixed Assets	397	(15,386)
	(Increase)/ Decrease in Debtors	(991,210)	92,076
	Increase/ (Decrease) in Creditors	681,943	(255,526)
	Net cash used in/ provided by operating activities	**2,785,535**	**(1,856,112)**

NOTES

Brooke was established in 1934 to treat horses left in Egypt after the First World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

ACCOUNTING POLICIES

A. BASIS OF PREPARATION

These accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Despite some challenges such as conflict and instability in some areas we work, our country programmes have years of experiences in delivering our programme activities in complex situations and they are equipped with skills to respond with agility and being adaptive. That is why they continue to increase their activities year on year and as a result, the charitable spend during the financial year ended 31st March 2024 has increased by £0.7m (£1.6m increase over the last two years). As it has been the case over the last 90 years, thanks to the incredibly generous supporters and those who left gifts in their Wills, the charity will continue delivering its operations for the years to come. This generosity in gifts from our supporters means our income for 2023/24 exceeded expectations, reaching an all-time high of £26.2m. This coupled with our strong reserve level and robust legacy pipeline, circa £18.2m at the time of writing this report, will help us to address some of the challenges such as high level of inflation in the countries we operate and also to expand our programmatic work.

Brooke's planning process was previously enhanced to include a longer term financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. We are also reviewing our risk register process to make it more dynamic and strategic so that appropriate mitigations are in place for risks that would potentially affect the delivery of our strategic objectives. The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Consolidation

The statement of financial activities and balance sheet consolidate the results of Brooke, its subsidiaries and the branches on a line by line basis. Further details of the subsidiary are given in Note 16. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006.
The functional currency of Brooke is GBP.

The gross income for the year was £26.2m (2023: £20.3m) and our gross expenditure was £23.2m (2023: £22.2m).

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

Fixtures & fittings	10%-20% Per annum straight line
Office equipment	10%-25% Per annum straight line
Computers & software	12%-33.3% Per annum straight line
Vehicles	15%-20% Per annum straight line
Leasehold improvements	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Customer Relationship Management (CRM) and website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, the website and CRM will be amortised on the straight line basis over three years and seven years respectively.

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable, in the same year as the associated donation.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- Probate has been granted
- Notification is over six months old
- The will is unlikely to be contested
- The estate has sufficient assets

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

E=Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support

them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Notes 3. Irrecoverable VAT is included as part of the expenditure to which it relates.

Redundancy costs (termination benefits) are recognised as an immediate cost and charged to the SOFA on a demonstrable commitment to termination, with provision for future redundancy costs measured at a best estimate of the expenditure that would be required to settle the obligation at the reporting date.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. The market value of the investments at the Balance Sheet date is £13,844,897. Investments in subsidiary undertakings are held at cost less impairment. An analysis of assets and liabilities is set out in Note 14.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support Brooke to achieve its strategy, the purpose of these funds is set out in note 10.

The Trustees anticipate the designated reserves to be fully utilised over the coming three years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance.

sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction and are disclosed in the Statement of Financial Activities.

As of 31 March 2024, Brooke had committed to 199.7m INR (GBP 1.8m) and 288.5 PKR (GBP 0.8m).

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2023: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

The items in the accounts that are considered to involve estimation and judgment, when applying Brooke's accounting policies include:

- revenue recognition where judgement is required to appropriately apply the income accounting policies explained in the accounting policy note above (Note 1E), for donations and legacy income:
- cost allocation methodology requires judgement as to the most appropriate bases to use to apportion support overheads and governance costs between raising funds and the charitable expenditure categories (see note 1F above):
- Dilapidations provisioning – office provision for dilapidations are built evenly over the life of the lease based on latest available surveyor's estimates of the likely end of lease dilapidations bill for the property.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS AND LEGACIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations	7,604,152	1,925,340	9,529,492	9,467,885
Legacies	16,084,198	199,078	16,283,276	10,609,010
Total	**23,688,350**	**2,124,418**	**25,812,768**	**20,076,895**

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £18.7m (2023 £17.7m)

3. TOTAL EXPENDITURE

	Grants £	Direct staff £	Direct other £	Support and Governance costs £	Total 2024 £	Total 2023 £
Raising funds:						
Fundraising	-	2,349,957	3,471,084	743,700	6,564,741	6,408,961
Supporter Services	-	303,706	485,400	100,817	889,923	800,286
Trading	-	-	25,166	-	25,166	18,463
Investment Management	-	-	94,201	-	94,201	78,377
Total raising funds	**–**	**2,653,663**	**4,075,851**	**844,517**	**7,574,031**	**7,306,087**
Charitable activities:						
Transforming equid welfare in communities	4,472,115	1,131,682	561,924	858,172	7,023,893	6,160,235
Influence the visibility and inclusion of equid needs in policy	1,914,949	418,962	208,031	367,466	2,909,408	2,698,660
Develop sustainable animal health systems	3,638,773	923,786	458,696	698,259	5,719,514	6,066,478
Total charitable activities	**10,025,837**	**2,474,430**	**1,228,651**	**1,923,897**	**15,652,815**	**14,925,373**
Total expenditure	**10,025,837**	**5,128,093**	**5,304,502**	**2,768,414**	**23,226,846**	**22,231,460**

The support costs breakdown and the basis of their allocation were as follows:

	2024 £	2023 £
Legal and CEO	132,665	194,082
Human resource, learning and development	553,165	545,491
Governance	208,086	159,771
Finance	410,462	213,862
Dilapidation provision	125,000	-
Information Service	1,339,035	1,462,618
Total	**2,768,413**	**2,575,824**

Support costs are defined as costs that cannot be directly identified with a single activity of the organisation, such as head office finance, human resources, and facilities costs, and are primarily identified by cost centre. Head office central costs that are directly identifiable to a programme or fundraising activity are allocated directly. All costs associated with Brooke's overseas offices, such as finance or rent, are included as direct costs, as these are directly related to the implementation of Brooke's programmes. The support costs were allocated across the expenditure categories based on an estimate of the time spent and each activity's proportion of the aggregate expenditure. This estimate is updated periodically.

4(a). GRANTS AND TRANSFERS MADE TO AFFILIATES AND BRANCHES

	Local Currency (LC)	2024 Total LC	2023 Total LC	2024 Total £	2023 Total £
Grants to Affiliates and Partners:					
India	Indian Rupee	222,090,344	216,243,164	2,387,867	2,100,381
Kenya	Kenyan Shilling	366,736,627	333,429,578	2,220,046	2,198,184
Pakistan	Pakistan Rupee	352,495,060	317,594,104	1,294,407	984,293
Egypt	Pound Sterling	251,228	200,877	251,228	200,877
Nepal	Pound Sterling	46,171	59,435	46,171	59,435
Total grants		-	-	**6,199,719**	**5,543,170**
Transfers to Branches:					
Ethiopia	Ethiopian Birr	132,824,196	124,806,928	1,934,704	1,968,677
Senegal	CFA Franc	945,698,141	867,879,274	1,240,216	1,144,722
Nicaragua	Cordoba	28,837,092	25,223,636	651,198	575,853
Total transfers		-	-	**3,826,118**	**3,689,252**
Total grants and transfers		-	-	**10,025,837**	**9,232,422**

The grants to our affiliates in India, Pakistan and Kenya are made to Brooke Hospital for Animals (India), Brooke Hospital for Animals (Pakistan) and The Brooke Hospital for Animals East Africa respectively. These organisations are separate legal entities. Brooke UK has some board members in common with each of these entities.

4(b). ANALYSIS OF GOVERNANCE EXPENSES

	2024 £	2023 £
Staff Costs	128,653	105,967
Trustee Expenses	13,356	7,852
Audit Fees	29,700	28,250
Other Expenses	30,437	12,052
Total	**202,146***	**154,121**

*The difference between governance cost of £ 208,086 under Note 3 above and this amount is VAT in relation to audit fee, as audit fee needs to be disclosed net of VAT.

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2024 £	2023 £
Audit Fees for Statutory Audit	29,700	28,250
Rental cost relating to operating leases:		
Plant and Machinery	598	2,444
Land and Building	430,576	435,533

6. STAFF COSTS

	2024 £	2023 £
Salaries	6,441,392	6,265,683
Temporary Staff	200,488	104,867
National Insurance costs	614,940	641,580
Pensions and Other Costs*	703,759	709,952
Total	**7,960,579**	**7,722,082**

*Total Redundancy and settlement costs incurred in 2024 were £42,705 (2023: £26,601). In Note 3, Staff costs for branches amounting to £1,496,255 have been included within Programme costs.

Average Number of Staff Employed

	2024	2023
Fundraising	43	41
Supporter Services	4	4
Charitable Activities UK	29	32
Charitable Activities Overseas (Branches)	112	108
Administration (including Support costs and Governance)	37	37
Total	**225**	**222**

Remuneration of the charity's key management personnel

The key management personnel of the charity comprise the Trustees, the Chief Executive, International Director of Fundraising and Comms, Chief Financial Officer, Chief Technology Officer, Director of International Programmes and Director of Strategy and Performance.

	2024 £	2023 £
Total salary of Key Management Personnel	822,591	716,265

Number of employees whose benefits excluding employer's pension contributions amounted to more than £60k	2024	2023
Between £60,001 and £70,000	7	9
Between £70,001 and £80,000	2	1
Between £80,001 and £90,000	-	2
Between £90,001 and £100,000	2	-
Between £100,001 and £110,000	1	2
Between £110,001 and £120,000	1	-
Between £120,001 and £130,000	-	1
Between £130,001 and £140,000	1	-
Between £140,001 and £150,000	-	-
Between £150,001 and £160,000*	1	-

The pension costs paid in respect of these employees amounted to £93,834 (2023 £86,215).

*This is a fixed term specialist role, responsible for the delivery of technology and digital transformation programme. The role ends in July 2025.

7. TRUSTEES' EXPENSES

Trustees' total expenses during the year amounted to £13,356 (2023: £7,852), of which £11,139 (2023: £5,316) related to visits to overseas centres. These expenses were incurred in respect of necessary duties carried out. 2 Trustee received reimbursements this year totalling £566.93 (2023: £23.40 – 1 Trustee) for travel related costs to attend Board Meeting.

The Trustees received no remuneration for their services.

A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £9,314 (2023: £8,486).

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Asset Under Construction (CRM) £	Website £	Total £
Cost:				
At 31 March 2023	274,983	**217,556**	248,962	741,501
Additions	-	737,162	-	737,162
Disposals	-	-	-	-
At 31 March 2024	274,983	954,718	248,962	1,478,663
Depreciation:				
At 31 March 2023	265,518	-	248,962	514,480
Depreciation for the year	6,107	-	-	6,107
Disposals	-	-	-	-
At 31 March 2024	271,625	-	248,962	520,587
Net Book Value:				
At 31 March 2024	**3,358**	**954,718**	-	**958,076**
At 31 March 2023	**9,465**	**217,556**	-	**227,021**

As at 31 March 2024, Brooke has committed £ 277,174 to design and build an intangible asset Customer Relationship Management (CRM) as per signed agreement with the chosen project partner.

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold improve-ments £	Fixtures & Fittings £	Machinery & Equipment £	Computers & Software £	Vehicles £	Total £
Cost:						
At 31 March 2023	798,803	252,454	264,560	625,593	771,270	2,712,680
Additions	-	-	25,583	75,599	65,592	166,774
Disposals	-	-	(21,935)	(2,137)	-	(24,072)
At 31 March 2024	798,803	252,454	268,208	699,055	836,862	2,855,382
Depreciation:						
At 31 March 2023	559,163	188,147	238,752	584,589	468,452	2,039,103
Depreciation for the year	159,958	38,937	23,713	29,723	117,146	369,477
Disposals	-	-	(21,540)	(2,137)	-	(23,677)
At 31 March 2024	719,121	227,084	240,925	612,175	585,598	2,384,903
Net Book Value:						
At 31 March 2024	**79,682**	**25,370**	**27,283**	**86,880**	**251,264**	**470,479**
At 31 March 2023	**239,640**	**64,307**	**25,808**	**41,004**	**302,818**	**673,577**

9. GROUP AND CHARITY INVESTMENTS

	2024 £	2023 £
Market Value at 1 April	12,467,292	12,734,856
Dividends reinvested	173,549	132,812
Fees deducted during the year	(82,320)	(79,169)
Net (loss)/ gains	1,286,375	(321,207)
Market Value at 31 March	**13,844,896**	**12,467,292**
Historical Cost at 31 March	10,731,499	10,558,994
Fixed Interest	3,476,998	2,414,715
UK Equities	1,126,967	945,350
Overseas Equities	6,523,199	5,141,165
Alternative Investments	1,758,143	2,094,858
Commodities	760,461	759,149
Cash & cash alternatives	199,128	1,112,055
Market Value at 31 March	**13,844,896**	**12,467,292**

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2023 £	Income £	Expenditure £	Transfers £	Net Gains/ Losses on investment £	31 March 2024 £
Unrestricted Funds:						
General Funds	6,676,440	24,024,155	(21,093,902)	(1,238,000)	1,286,375	9,655,068
Designated Funds	2,294,000	-	-	1,238,000*	-	3,532,000
Total unrestricted Funds	**8,970,440**	**24,024,155**	**(21,093,902)**	**-**	**1,286,375**	**13,187,068**
Restricted Funds:						
Egypt	-	199,079	(199,079)	-	-	-
Ethiopia	-	187,178	(215,258)	28,080	-	-
India	-	521,927	(551,152)	29,225	-	-
Kenya	-	219,331	(228,231)	8,900	-	-
Pakistan	-	674,594	(677,847)	3,253	-	-
Senegal	-	97,600	(128,025)	30,425	-	-
Virtual Gifts	-	103,787	-	(103,787)	-	-
Ethiopia Elnet Foundation	-	9,281	(9,281)	-	-	-
Ethiopia Research Wellcome	-	18,490	(14,830)	-	-	3,660
Action for Animal Health	13,560	15,000	(21,478)	-	-	7,082
Remote Learning for Vets	3,260	-	-	-	-	3,260
PHD- Burden of Animal Diseases in Working Equids	1,142	70,900	(67,326)	-	-	4,716
Global Farriery	-	16,533	(20,437)	3,904	-	-
Total Restricted Funds	**17,962**	**2,133,700**	**(2,132,944)**	**-**	**-**	**18,718**
Total Funds	**8,988,402**	**26,157,855**	**(23,226,846)**	**-**	**1,286,375**	**13,205,786**

*This transfer is the net balance between designated funds spent during the year and the designated funds added during the year.

Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £264k were received from Brooke USA to fund work in India, Senegal, Kenya and Ethiopia. Additionally, donations totalling £299k were received from Brooke Netherlands in 2023-2024, restricted to our work in Pakistan, Ethiopia and India.

Designated reserves are funds to support Brooke in a phased expansion to support Brooke's strategy in three key areas:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.
- Replacement of Brooke's Customer Relationship Management (CRM) tool.
- Other UK projects.

11. DEBTORS AND PREPAYMENTS

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Legacies Receivable	1,879,419	1,879,419	899,417	899,417
Tax Recoverable	106,627	106,627	142,779	142,779
Prepayments and accrued income	722,595	722,595	675,236	675,236
Total	**2,708,641**	**2,708,641**	**1,717,432**	**1,717,432**

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Grants committed to partners	5,786,917	5,786,917	5,380,861	5,380,861
Taxes and social security	153,863	153,863	146,442	146,442
Accruals and deferred income	2,906,372	2,895,440	2,637,907	2,626,993
Total	**8,847,152**	**8,836,220**	**8,165,210**	**8,154,296**

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

Lease Payments	2024 Land & Buildings £	2024 Other £	2024 Total £	2023 Land & Buildings £	2023 Other £	2023 Total £
Not later than one year	220,596	-	220,596	607,793	898	608,691
Later than one year but not later than five years	40,409	-	40,409	254,754	-	254,754
Later than five years	-	-	-	-	-	-
Total	**261,005**	**-**	**261,005**	**862,547**	**898**	**863,445**

14. ANALYSIS OF NET ASSETS BEWEEN FUNDS

	Unrestricted Fund £	Restricted Funds £	2024 Total £
Group:			
Intangible Assets	958,076	-	958,076
Tangible Assets	470,479	-	470,479
Investments	13,844,896	-	13,844,896
Current Assets	6,760,769	18,718	6,779,487
Current Liabilities	(8,847,152)	-	(8,847,152)
Net Assets	**13,187,068**	**18,718**	**13,205,786**

Charity:			
Intangible Assets	958,076	-	958,076
Tangible Assets	470,479	-	470,479
Investments	13,844,896	-	13,844,896
Current Assets	6,749,837	18,718	6,768,555
Current Liabilities	(8,836,220)	-	(8,836,220)
Net Assets	**13,187,068**	**18,718**	**13,205,786**

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2023 none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (The Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited, First Floor, 10 Queen Street Place, London, EC4R 1BE). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by share incorporated in England and Wales.

The principal activities for Brooke Hospital for Animals Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities' charitable purpose.

The results for the year of the subsidiary undertakings are given below:

	2024 BHAT £	2023 BHAT £
Total income	51,543	48,287
Total expenditure	(27,805)	(20,822)
Net income	23,738	27,465
Gift to Brooke Hospital for Animals	(23,738)	(27,465)
Retained surplus/(deficit) for the year	-	-
Total Assets	11,000	11,000
Total Liabilities	(11,000)	(11,000)
Total Funds	-	-

At 31 March 2024, Brooke Hospital for Animals Trading Limited owned the parent charity £11,000 (2023 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,639 (2023 £2,359) with the parent charity for loan interest charges and use of name and logo.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income:					
Donations and legacies	2, 10	18,298,809	1,778,086	20,076,895	21,516,862
Other trading activities		48,287	-	48,287	55,963
Investments		148,317	-	148,317	122,385
Other		2,153	7,522	9,675	-
Total income		**18,497,566**	**1,785,608**	**20,283,174**	**21,695,210**
Expenditure:					
Expenditure on raising funds		7,306,087	-	7,306,087	7,390,727
Expenditure on charitable activities:					
Transforming equid welfare in communities		5,447,003	713,232	6,160,235	5,780,627
Influence the visibility and inclusion of equid needs in policy		2,356,940	341,720	2,698,660	2,532,363
Develop sustainable animal health systems		5,350,892	715,586	6,066,478	5,692,648
Total charitable activities	**3**	**13,154,835**	**1,770,538**	**14,925,373**	**14,005,638**
Total expenditure	**3**	**20,460,922**	**1,770,538**	**22,231,460**	**21,396,365**
Net gains on investments	9	(321,207)	-	(321,207)	959,822
Net income/(expenditure)		**(2,284,563)**	**15,070**	**(2,269,493)**	**1,258,667**
Transfers between funds		368	(368)	-	-
Net movement in funds		**(2,284,195)**	**14,702**	**(2,269,493)**	**1,258,667**
Total funds brought forward	18	11,254,635	3,260	11,257,895	9,999,228
Total funds carried forward	**14**	**8,970,440**	**17,962**	**8,988,402**	**11,257,895**

18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2023

	31 March 2022 £	Income £	Expenditure £	Transfers £	NetGains/ Losses £	31 March 2023 £
Unrestricted Funds:						
General Funds	7,833,635	18,497,566	(20,460,922)	1,127,368	(321,207)	6,676,440
Designated Funds	3,421,000	-	-	(1,127,000)	-	2,294,000
Total unrestricted Funds	**11,254,635**	**18,497,566**	**(20,460,922)**	**368**	**(321,207)**	**8,970,440**
Restricted Funds:						
Egypt	-	72,877	(122,877)	50,000	-	-
Ethiopia	-	236,207	(241,683)	5,476	-	-
India	-	346,893	(391,061)	44,168	-	-
Kenya	-	173,681	(188,664)	14,983	-	-
Pakistan	-	626,974	(651,402)	24,428	-	-
Senegal	-	14,030	(23,709)	9,679	-	-
*Virtual Gifts	-	100,119	-	(100,119)	-	-
Innovation Fund – Brooke USA	-	50,368	-	(50,368)	-	-
Ethiopia Research Wellcome	-	25,526	(25,526)	-	-	-
Action for Animal Health	-	90,433	(76,873)	-	-	13,560
Remote Learning for Vets	3,260	-	-	-	-	3,260
PHD– Burden of Animal Diseases in Working Equids	-	23,500	(22,358)	-	-	1,142
RB– Essential medicines list for animals	-	25,000	(26,385)	1,385	-	-
Total Restricted Funds	**3,260**	**1,785,608**	**(1,770,538)**	**(368)**	**-**	**17,962**
Total Funds	**11,257,895**	**20,283,174**	**(22,231,460)**	**-**	**(321,207)**	**8,988,402**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2023

	Unrestricted Fund £	Restricted Funds £	2023 Total £
Group:			
Intangible Assets	227,021	-	227,021
Tangible Assets	673,577	-	673,577
Investments	12,467,292	-	12,467,292
Current Assets	3,767,760	17,962	3,785,722
Current Liabilities	(8,165,210)	-	(8,165,210)
Net Assets	**8,970,440**	**17,962**	**8,988,402**
Charity:			
Intangible Assets	227,021	-	227,021
Tangible Assets	673,577	-	673,577
Investments	12,467,292	-	12,467,292
Current Assets	3,756,846	17,962	3,774,808
Current Liabilities	(8,154,296)	-	(8,154,296)
Net Assets	**8,970,440**	**17,962**	**8,988,402**

CONTACT ADDRESSES

For up to date contact details for all our offices go to **thebrooke.org/about-us/contact-us**

United Kingdom headquarters and registered office

Brooke
www.thebrooke.org

Registered in England and Wales. Company number 04119581. A company limited by guarantee with the legal name The Brooke Hospital for Animals. A charity registered with the Charity Commission Charity No. 1085760

BRANCHES:

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Nicaragua (Brooke Latin America and Caribbean)
e: infoblac@thebrooke.org

Senegal (Brooke West Africa Office)
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INTERNATIONAL FUNDRAISING PARTNERS

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RELATED ORGANISATIONS

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BROOKE
ACTION FOR WORKING
HORSES AND DONKEYS

THE BROOKE HOSPITAL FOR ANIMALS

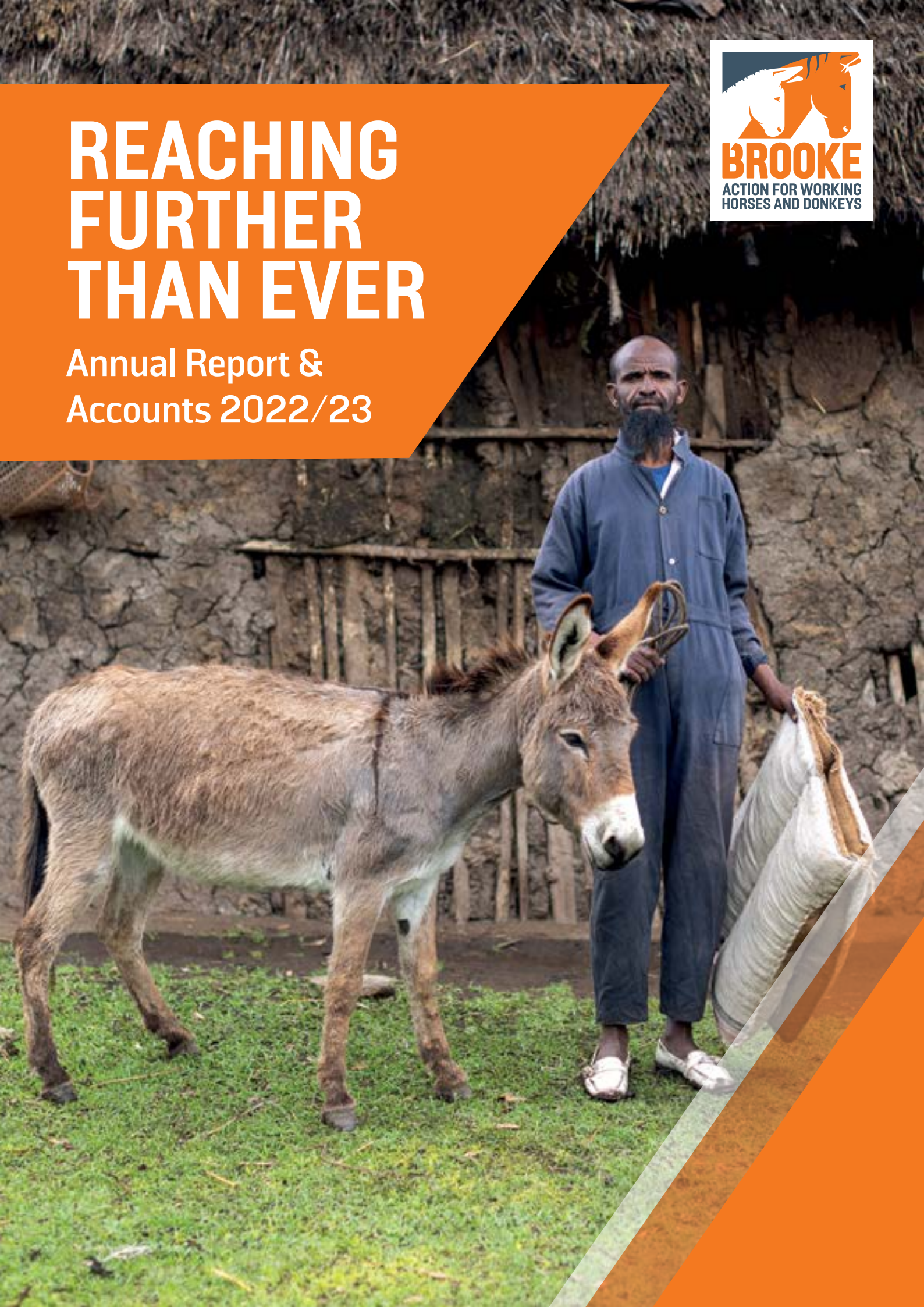
England & Wales - Charity number 1085760

Accounts

REACHING FURTHER THAN EVER

Annual Report & Accounts 2022/23

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS



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The highlights of 2022/23

Number of horses, donkeys and mules we reached through direct action and indirect policy change:

Direct reach:
1.4m

Indirect/policy reach:
4.2m

Number of Animal Service providers mentored:
2,054

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

Number of communities worked with:
10,301

Number of mentoring and training sessions that took place in 2022/23:
8,930

Total number of policy changes implemented or in motion worldwide:
16

This year we updated our guidance on estimating direct reach and developed guidance on estimating indirect reach for the first time. Direct reach (beneficiaries) are horses, donkeys or mules who receive direct support from Brooke or a partner towards their welfare with regards to their health, nutrition and environment. It could include delivery of shelters, water points, emergency aid kits and other facilities. Indirect reach (beneficiaries) covers the wider equine population benefiting through advocacy and institutional strengthening including national policies and legal frameworks.

Message from CEO

A life worth living

Welcome to Brooke's annual report and accounts for 2022/23. I hope you will be inspired by the difference you are helping us make for working horses, donkeys, and mules and the individuals and communities that depend upon them.

This was the first year implementing our new global strategy, 'A Life Worth Living', and was set against a backdrop of growing global instability. Despite the formidable challenges facing our country programmes, I am proud to report that we again directly reached 1.4 million working horses, donkeys and mules, and had the privilege of working with over 10,000 equid owning communities.

As well as our direct reach, we have also measured the indirect reach of our work for the first time which we approximate to be around 4.2 million working equids. This is achieved through our advocacy activity – influencing policy and systems change – as well as the development of animal health care systems and professionals.

Our advocacy work has encouraged further donkey skin export bans by African governments, undermining the brutal trade and protecting more than three million donkeys. We've also supported better protection by co-producing the world's first ever list of essential medicines for livestock (which includes working horses, donkeys and mules), in response to the shocking absence reported by vets in low-income countries. This demonstrates Brooke's global leadership and I'm very excited to see this published in the coming year.

The role of working horses, donkeys and mules has also been highlighted in global health and climate contexts that impact us all, from long-term threats like future pandemics to sudden disasters like the 2022 Pakistan floods. A fast and agile response as well as long-term, sustainable planning need to go hand in hand, and I'm incredibly proud of the dedication our teams continue to show worldwide.

As we progress our mission to make lives worth living for working horses, donkeys and mules, I want to thank you for your amazing support, compassion and for your ongoing dedication. Each positive change is only possible because of you.

Best wishes,
Chris Wainwright

Message from Chair

An outstanding year

On behalf of the Brooke UK Board, I'm delighted to report on a year that has delivered some critical milestones in improving the welfare of the world's working horses, donkeys and mules. This was a special year for me personally, as I was able to see Brooke's work first hand in Ethiopia and Egypt.

The end of 2022 saw the United Nations General Assembly adopt a ground-breaking resolution, formally acknowledging the role of working animals in achieving a sustainable planet. Meanwhile in Dar es Salaam, African countries signed up to urge a continental ban on the donkey skin trade.

Brooke has long advocated for change like this, so these developments are a testament to the dedication of all our teams. Only with better policies, laws and infrastructure can communities everywhere have the wider support they need to protect their animals and improve their welfare.

Our teams also continue to advocate for working horses, donkeys and mules to be firmly on the agenda throughout the World Health Organisation's pandemic preparedness developments. Not only is the transmission of zoonotic diseases on the rise globally, threatening people, wildlife and the animals closest to us, but in times of economic disaster, whatever its source, we must do all we can to prevent working equids suffering.

The floods in Pakistan were vast and devastating. Many of the communities affected were those in the brick kiln industry with whom our teams have been working. With no means to earn, our emergency response meant they and their animals had help, food and water. After the cameras had gone, the teams stayed, and they have done incredible work helping communities grow their resilience and learn how to keep their equids strong and healthy.

We take both our work and our governance responsibilities seriously. As such we have continued to ensure our safeguarding procedures are fit for purpose and our finances robust enough to survive the ongoing economic instability. Through leadership and strategic global work with partners, we are making sure every pound is spent to maximum effect.

It has truly been a year of progress and milestones reached, but my fellow board members and I know there is so much more to do. I thank them for their ongoing commitment and drive, and our employees and partners whose dedication and hard work are exemplary. And I thank every one of Brooke's supporters for your care and demands that the world's working equids have a life worth living.

Kirsty Hayes
Chair of the Board of Trustees

"My donkey,my life"

We are Brooke

We're an international animal welfare organisation and we've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that depend on them for survival, for over 85 years.

We believe

- All animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- A kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- That good animal welfare starts with people. We recognise that in order to achieve change at scale we need to inspire compassion in others.
- That for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- That by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.

OUR VISION

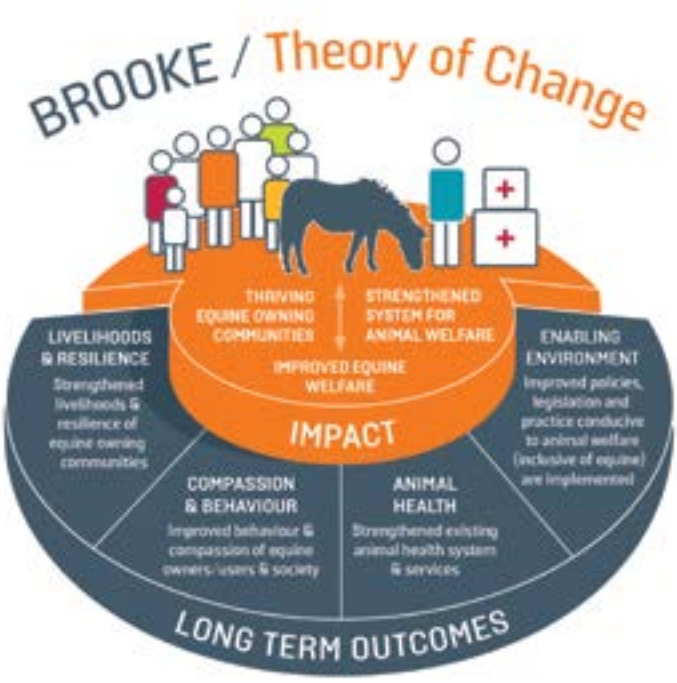
Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.

OUR MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

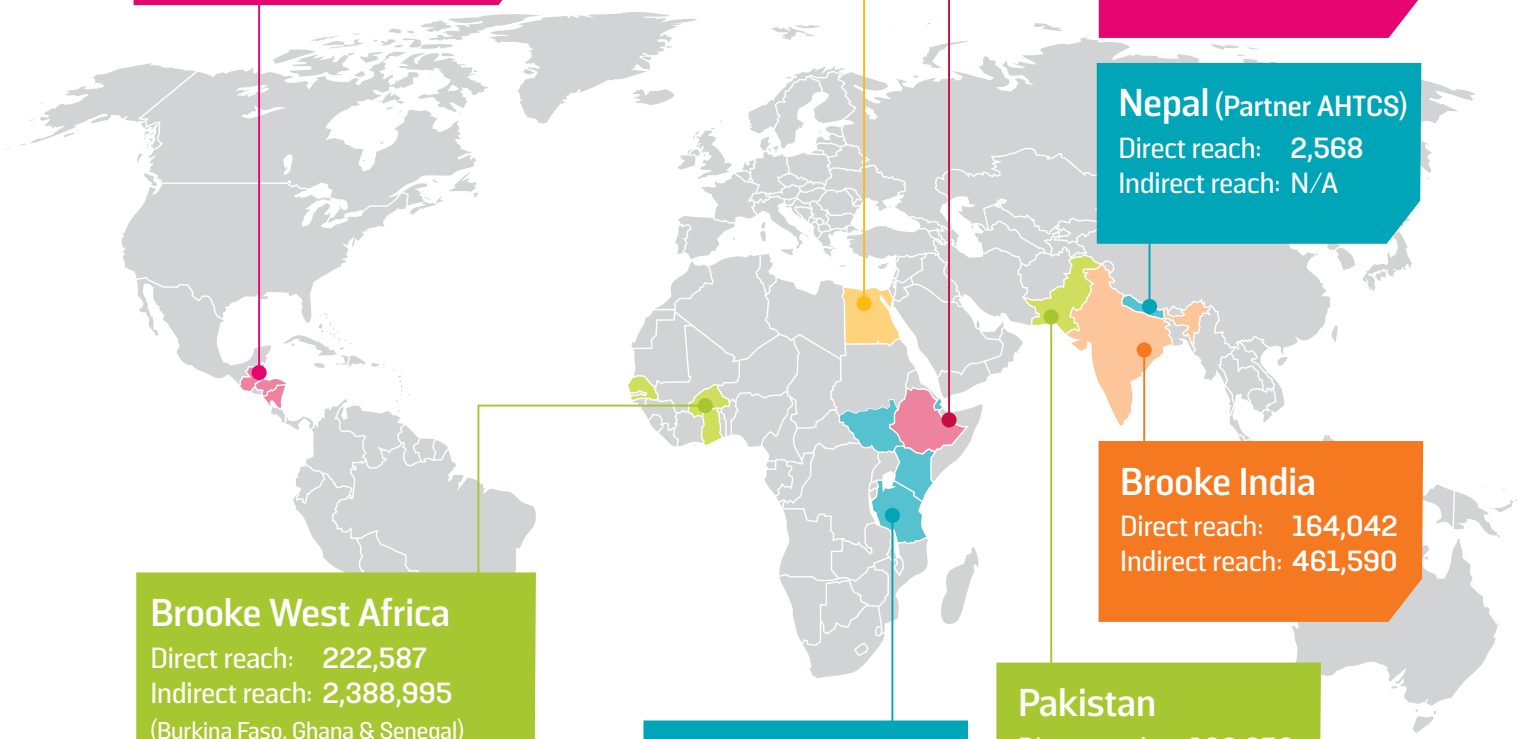
OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.



Where we work – our reach in numbers

Brooke is a global organisation, with established branches, affiliates and sister organisations in nine countries and regions, and headquarters in the U.K. We work extensively beyond the borders of our key countries, through partnerships and projects. Our UK headquarters and sister organisations, Brooke USA and Brooke Netherlands, deliver vital funding and support to projects across the globe.



Brooke Latin America and the Caribbean
Direct reach: 10,689
Indirect reach: 100
(Guatemala, Honduras & Nicaragua)

Brooke Egypt
Direct reach: 122,292
Indirect reach: N/A

Brooke Ethiopia
Direct reach: 523,780
Indirect reach: 500,000

Nepal (Partner AHTCS)
Direct reach: 2,568
Indirect reach: N/A

Brooke India
Direct reach: 164,042
Indirect reach: 461,590

Brooke West Africa
Direct reach: 222,587
Indirect reach: 2,388,995
(Burkina Faso, Ghana & Senegal)

Pakistan
Direct reach: 109,356
Indirect reach: 286,000

Brooke East Africa
Direct reach: 194,515
Indirect reach: 603,001
(Kenya, Somaliland, South Sudan & Tanzania)

GRAND TOTAL
Direct reach: 1,349,829
Indirect reach: 4,239,686

OUR WORK IN FOCUS

Responding in emergencies

Many of the communities in the countries where we work are particularly vulnerable to climate-related and other natural disasters such as earthquakes, floods, droughts and hurricanes, with extreme events becoming more frequent in recent years.

Working horses and donkeys are essential for the survival of these communities. If their horses, donkeys and mules become weak or die as a result of a disaster, they are no longer able to provide transportation for people and supplies nor to assist in farming activities, which are essential for recovery after disasters.

Working animals are also indispensable in the immediate aftermath of emergencies, as they're often able to access areas that have become cut off and provide transport to people who have become displaced. That's why Brooke works hard to help governments, local authorities and communities include these animals in emergency plans and disaster risk reduction.

Brooke Pakistan team providing food in the height of the emergency

Case study – PAKISTAN FLOODS

Pakistan's devastating 2022 flood, one of the worst in its history, led to a national emergency affecting millions of people. We've been playing a pivotal role supporting communities and their working equines towards recovery, as well as providing training to help communities cope better in the event of future disasters.

An estimated 33 million people were impacted during Pakistan's 2022 monsoon season, which saw more than 10% of the country completely submerged. Flash floods and landslides swept away homes, displacing people and bringing water-borne diseases, food insecurity, and loss of livelihoods. Even today, access to safe drinking water is scarce for many people in the flood-affected areas.

Pakistan's animal population was hit just as dramatically, with more than one million livestock animals – whose owners rely on them for their livelihood – perishing in the floods.

Emergency response, rehabilitation and recovery

Brooke has so far provided crucial relief to over 36,000 animals and just under 26,000 people during the response, rehabilitation and recovery phases of the Pakistan flood crisis.

We distributed over 130 first aid kits and built 88 shelters for displaced equine-owning communities, who had been forced to live on roadsides or search for new homes after four million acres of agricultural land were damaged. We set up mobile clinics across Pakistan for injured or sick animals, performing emergency treatments on almost 30,000 animals including over 8,000 horses, donkeys and mules, all thanks to Brooke-trained veterinarians. We have also constructed 60 water pumps and 200 water troughs to ensure access to safe drinking water.

Brooke Pakistan received official recognition for their efforts from both the government and the Sindh Rural Support Organization.

Over 10,000 bags of feed were provided to animal owners during the response.

“Our approach to the flood relief operation in Pakistan comprised of three rules: Right People, Right Time, Right Place. We helped the animals and community with full devotion during the floods, and even after the floods we went into the rehabilitation phase to build back what had been lost. We will continue to work on resilience in these communities, so that they are fully prepared against future risk.''

Farooq Malik, CEO at Brooke Pakistan

88

animal sheds & shelters were constructed through community and Brick kiln owners' participation.

196

portable and **4 permanent water troughs** as well as **60 water hand pumps** were installed to make sure water is available for both animals and humans.

131

first aid kits placed inside the shelters to ensure immediate relief for injured and sick animals.

86

feeding troughs & mangers were built for horses, donkeys and mules.

86

animal health providers were linked with communities for quality services.

29,022

treatments in the response and rehabilitation phase, including **8,089** given to horses, donkeys and mules.

10,141

bags of dry and green feed were provided for horses, donkeys and mules.

3,064

bags of human rations were provided to equine-owning communities.

Read on to see how we are working on emergency preparedness around the world.

Enhancing emergency preparedness

To ensure a strong response to future disasters around the world, we are currently formalising a new Disaster Risk Management Framework. Working with communities, governments and fellow international organisations, our aim is to provide animals and humans with the most effective disaster relief possible.

Pakistan:

To prepare for future disasters, we have so far hosted hundreds of Community Awareness Sessions in Pakistan's flood-affected areas, providing training on preparedness and resilience. These focus on the importance of horses and donkeys to the livelihoods of their owners, and best practices for animal welfare and health. This work has successfully linked 86 Animal Health Practitioners with Pakistan communities, so they can receive the essential support they need. Community Change agents have been trained too, to be able to support animals when the practitioners are unavailable.

Latin America and the Caribbean:

In 2022, Brooke brought together Disaster Risk Management (DRM) representatives from six countries to receive training together, an impressive feat for a region with such diverse priorities, cultures and politics. They received training in Livestock Emergency Guidelines and Standards (LEGS). This was the first step to develop medium and long term regional coordination in disaster preparedness and response, potentially benefiting 1.8 million working equines and 22.7 million families in the next 3-5 years.

Other LEGS training in the region has helped to identify animal welfare issues and areas for improvement, and provided technical guidance and knowledge to disaster response personnel in the US Army Southern Command and the government body in Honduras.

Brooke's advocacy has ensured the inclusion of animals in disaster risk management schemes. The first ever national multi-hazard preparedness exercise included animal protection, making visible the role and needs of working equids in the protection of livelihoods in disasters stages.

To see the video CLICK HERE

Kimaech Women group loading sweet potato vines for transportation Kenya

East and West Africa:

Brooke East Africa and Brooke West Africa have been supporting their partners to develop Disaster Risk Management plans, together with their communities and government technical services. Local stakeholders have been trained on LEGS, shared disaster reduction principles, and have been building communities' resilience through investments in fodder and water technologies.

THE DONKEY SKIN TRADE

Protecting donkeys in Africa

Landmark Dar es Salaam declaration

Government ministers from African countries, including Chad, Senegal and Tanzania, signed a historic declaration urging the African Union Commission to ban the donkey skin trade continent-wide for at least the next 15 years.

The landmark Dar es Salaam declaration was signed in December 2022 during the Pan African Donkey Skin Conference, organised by Brooke and the African Union Inter-Africa Bureau for Animal Resources (AU-IBAR). Within the resolution, signatories highlight the alarming decline of the donkey population in Africa and call for greater investment to protect donkeys from harm. We will continue to provide a voice for donkeys and keep pushing for their inclusion in government policy.

The trade is fuelled by demand for ejiao – a gelatine extracted from donkey skin for use in traditional Chinese medicine and beauty products. **Donkey skin trading has major impacts on the animals' welfare, population, and the livelihoods of donkey owners**, and Africa is currently the primary source for skins.

For FAQs on the donkey skin trade, CLICK HERE

> This is a significant moment for donkeys and communities in Africa. Donkeys are crucial to the livelihoods of millions of people; we must protect them.''
>
> **Dr Raphael Kinoti, Regional Director of Brooke East Africa**

Dr Raphael Kinoti, Regional Director of Brooke East Africa, speaks at the conference.

Raising awareness in Ethiopia

Awareness about the Donkey Skin Trade is now growing nationally in Ethiopia through a range of media broadcast initiatives. These have included a documentary about the trade and a radio programme on equine welfare which ran for six months, with a focus on the skin trade and illegal donkey smuggling.

Ban in Ivory Coast

The slaughter and export of donkeys was banned in Ivory Coast (also known as Côte d'Ivoire) following an announcement by the Government on Wednesday 13 July 2022.

Brooke West Africa laid the groundwork for this historic ruling after meeting Government officials in September 2021.

Whilst official statistics on Ivory Coast's equid population are unknown, the country's position as a major port in West Africa has allowed it to become a corridor for the trade alongside neighbouring countries Ghana and Burkina Faso.

Brooke West Africa Regional Representative Emmanuel Sarr said: ''This is a historic decision for the preservation of the donkey species. It complements an integrated response at the regional level, led by Brooke West Africa. It is truly a huge stone thrown into a pond of traffickers of donkey skins and the result of a great collaboration with the Ministry of Livestock of Côte d'Ivoire.''

The news from Ivory Coast follows that of Tanzania's ten-year ban on donkey slaughter in Tanzania, which was announced by the Government in late 2021. Brooke will continue to work with Governments in the region to strengthen these bans and keep flighting the brutal donkey skin trade.

Read more about our fight against the donkey skin trade HERE

Also in West Africa

- Successful revision of the bylaw prohibiting the trafficking and slaughter of donkeys in Burkina Faso
- The closure of the donkey slaughterhouse in Walewale, Ghana

GOAL 1 – TRANSFORMING EQUINE WELFARE IN COMMUNITIES

Equine animals support the daily lives and livelihoods of over 600 million people living in some of the world's poor and most vulnerable regions. We help owners to look after their animals with care and compassion, meaning a happier working life for working horses, donkeys and mules and enabling communities to thrive.

Key achievements during 2022/23

West Africa

Poor rainfall has hindered crop production this past year. In spite of that, Brooke West Africa and local partners supported communities to harvest 663 tons of sorghum and cowpeas as fodder together with 150 tons of seed. The result was 491 farmers saw how they could feed their equids properly even during the lean season.

East Africa

Funded through the UK Innovation Fund, Brooke East Africa piloted a mobile phone system designed to reach donkey owners, especially urban youths, with welfare messaging. The 665 young people it reached showed great enthusiasm and owners put into practice the better donkey handling and driving skills they learnt.

Senegal bit study

In Senegal, most bits (the harness parts which go in the animal's mouth) are made of construction iron. When roughly fashioned these can cause pain, distress and difficulty eating. We devised a pilot project to manufacture and trial improved bits for cart horses. Our study, now peer-reviewed and published, demonstrates the feasibility of producing a low-cost aluminium bit for cart horses that can improve horse welfare and provide income for local crafters and vendors.

Latin America & the Caribbean

In Nicaragua, 78% of the working equines in target areas now have improved welfare conditions, achieved through equipping owners and community Equine Welfare Champions with knowledge and skills in handling and husbandry practices, nutrition, disease prevention and the use of local materials to provide adequate resting spaces for their working animals.

Case study – ETHIOPIA: A changed life for Kasim and Boka

Kasim, 36, is a gharry driver (taxi horse driver) and his horse is called Boka. These days Kasim is also an advocate for equine welfare in the busy market town of Shashemene, where he lives and works. Before he met Brooke's Dr Abiot Erdaye, Kasim had struggled to keep Boka healthy and strong, but now that's all changed.

The town of Shashemene throngs with traders selling fruit, veg, electronics, toys and clothes and people moving all around the town. Donkeys carry produce into market from the surrounding areas, and gharry horses harnessed to carts take people from place to place, often for long hours without rest.

In this community, horse-owners like Kasim often look for alternatives to the expensive quality feed available. This can subject the horses to substandard feeds, leading to weakness and poor health. When Boka had a fall because he was weak, his injury made working so painful he could barely work two hours a day without rest. He also had sores on his mouth from an improper bit, making it hard to eat or even drink water.

Brooke recently started working in the town, and Kasim met Dr Abiot Erdaye. He helped Kasim treat Boka's wounds and provided training for Kasim in welfare management and compassionate handling. Kasim had already built Boka a small shelter, but now he takes him to the health centre for deworming, vaccination and treatment, and has improved his harness, bit and the quality and quantity of feed and water.

''My family's and my love for Boka has increased,'' says Kasim. ''I am sharing my experience, knowledge and skills with one or two equine owners a day. I provide information about Brooke to new owners and even send them to the Brooke office for more information.''

> When I come home I visit Boka before I visit my children, because my children tell us if they feel hunger or pain, but my horse can't if I don't observe him.''
>
> **Kasim, gharry-driver, Shashemene town**

Boka before

Boka after treatment and support

GOAL 2 – INCREASING THE VISIBILITY AND INCLUSION OF WORKING EQUIDS

Around the world, working horses, donkeys and mules are essential to the livelihoods of millions of people and play a key role in access to food and water and agricultural work. Brooke works tirelessly to highlight their contribution to sustainable development, particularly the United Nation (UN)'s Sustainable Development Goals (SDGs) which call for economic, social and environmental prosperity worldwide.

Measuring indirect reach for the first time

We have long known that our impact is much greater than the number of animals and people we reach directly; so we're delighted to publish for the first time a comprehensive assessment of our indirect impact. Calculating this is not without its challenges, but we are confident in the methodology and results.

4,239,686
equids indirectly reached

A significant amount of our indirect reach is through our Donkey Skin Trade campaign. Brooke West Africa, Brooke East Africa and Brooke Ethiopia all secured national broadcast awareness messages across TV and radio, and all countries have seen significant results this year.

Recognising the role of working animals

Global understanding of working equids' needs

The United Nations (UN) General Assembly has adopted a ground-breaking resolution, which urges member states to protect the health and lives of working animals as part of efforts to achieve the 2030 Agenda for Sustainable Development.

The document, entitled Agriculture Development, Food Security and Nutrition, explicitly notes the need to protect working animals, such as horses, donkeys and mules. The resolution also highlights the importance of a One Health approach, which was adopted by the UN Environment Assembly last year, thanks to advocacy efforts by Brooke and its partners.

One Health is an approach to designing and implementing programmes, policies, legislation and research in which multiple sectors (human health, animal health and the environment) communicate and work together to achieve better public health outcomes.

Brooke has long advocated for the inclusion of working animals and animal welfare within UN policy. Our special status means Brooke has access to UN meetings and can input on UN documents and processes, with a view to changing policy so that it protects animals, in particular working horses, donkeys and mules.

This formal acknowledgment of their contribution to achieving a sustainable planet is an important step forward for working animals everywhere.

Find out how we influence for change HERE

> 2022 was a fantastic year for working animals in global policy, clearly signalling that policy makers are listening and taking the welfare and health of working equids seriously. We will continue our vital work to ensure these resolutions are implemented and acted upon.''
>
> **Anna Marry, Senior External Affairs Advisor, Brooke**

More policy change around the world

Brooke West Africa (BWA)

- Burkina Faso updated and improved its legislation on the Donkey Skin Trade.
- Senegal included equids and animal welfare in its National Disaster Plan.
- Senegal also applied a bylaw to improve animal welfare on vehicles drawn by horses, donkeys and mules.
- The donkey slaughterhouse in Walewale, Ghana, closed following advocacy by BWA and local partners.

Brooke India (BI)

- Horse, donkey and mule owners in the states of Rajasthan and Himachal Pradesh are now supported with subsidised insurance, so they can receive funds when their animal dies.
- Government Veterinary Hospitals in Uttar Pradesh have updated their policy so it includes availability of essential equine medicines and vaccines.
- The Indian government will now use smaller ear tags for horses, donkeys and mules. Previously they were using large tags similar to those used on larger livestock, which were painful for the more sensitive equine ears.

Brooke Pakistan (BP)

- Four provincial draft bills have been drafted with the support of the World Organization for Animal Health. Once passed, these will help to officially acknowledge animals as sentient beings, and institute penalties for any animal abuses. These are:
  - Khyber Pakhtunkhwa Provincial Animal Welfare Bill
  - Sindh Provincial Animal Welfare Bill
  - Balochistan Provincial Animal Welfare Bill
  - Sindh Provincial Animal Health Bill

Case study – WOMEN AND EQUINES IN SDG 6: Clean Water and Sanitation

In many communities across Africa, Asia and Latin America, women and girls have to walk long distances to fetch water, giving them less time for other tasks, while girls miss school in order to help out. Equids can transport more water across large distances, freeing women's and girls' time for other activities including education, leading to greater gender empowerment.

In March 2023, Brooke and other partners in the International Coalition for Working Equids (ICWE), hosted a virtual event for the UN 2023 Water Conference. Speakers from around the world discussed the crucial role of women and working equids in water projects, and how they should be included in more conversations tackling the water crisis.

Addressing attendees, Valentina Riva, Brooke's Head of External Affairs, said: ''Women, animals and children are an investment to society. We need to invest in the infrastructure that we have and raise awareness so we can solve the water crisis.''

Brooke and ICWE are now calling for greater collaboration between the development and animal welfare sectors, to better address water solutions centred around women and working equids.

When Brooke and our partner Inades-Formation Burkina built a new borehole, incorporating a solar pump, in the village of Silmiougou, Burkina Faso, it made an immediate difference for the women of the village, their families and their equines. Previously women like Maria had to walk about 10km in order to access drinking water.

> Before, we had difficulty getting water. Now, with this borehole in the village (...) we have drinking water. Before, donkeys used to drink once or twice a day, now they can drink three to four times a day.
> We are grateful to Brooke and Inades-Formation Burkina.''
>
> **Maria, 40, a mother in Silmiougou village, Burkina Faso**

Donkeys carry water used for cooking, cleaning and watering crops

> In Pakistan, women who own a donkey cart can bring water, wood and fodder home in an hour and a half, as opposed to four hours for women who do not have a donkey.''
>
> **Brooke's 'Voices from Women' research project.**

GOAL 3 – DEVELOPING SUSTAINABLE ANIMAL HEALTH SYSTEMS

At Brooke, our approach to strengthening animal health is holistic. We support communities' access to affordable, quality veterinary services and essential medicines and vaccines, and we improve disease detection and management through training and collaboration. All these elements, together with the right legal and financial infrastructures to support them, need to co-exist for each animal health system to be effective.

Creating the first global essential medicines for livestock list

Working horses, donkeys and mules worldwide must have access to better, timelier and more standardised treatment. To help meet their needs, Brooke and the World Veterinary Association (WVA) teamed up to collaborate on the world's first ever list of essential medicines for livestock.

In Ethiopia, for example, where vets lack access to pain relieving and other medicines for animals, an independent review panel made up of 15 experts completed lists for six species including equines. Meloxicam and Phenyl Butanone, pain relief medications, are now both available in Ethiopia with a sustainable and legitimate supply thanks to Brooke.

Accelerating a healthier world

Action for Animal Health

The Covid 19 pandemic focused the world's attention on humans' close connection with animals. Today, with up to 75% of new or emerging infectious diseases coming from animals, their health has never had such wide human importance.

In 2021 we combined with partners including Compassion in World Farming and the World Veterinary Association to form Action for Animal Health. February 2023 saw the publication of our coalition report towards preventing future pandemics. It shows how underinvestment in animal health, and its subsequent shortages in the veterinary workforce, medicines and vaccines, have led to catastrophic gaps in managing disease.

The report's official launch will take place in 2023-24, arguing for stronger investment in animal health as well as better collaboration across the One Health sectors.

Case study – HEALTHCARE IN THE HIMALAYAS

Brooke India is supporting equine-owning communities in the Himalayas with essential veterinary care on the communities' annual migration to the mountains.

Every summer, the Bhotia Tribe, the largest equine-owning community in the Uttarakhand region, travel with their sheep to the ''Bugyals'', remote pastures in the Himalayan Mountains. Specialists in manufacturing woollen goods, the tribe rely on this seasonal grazing for their economy, and they use their equines to transport their resources.

The summer destination, high up at around 12,000 feet, is extremely remote, which means that for six months of the year it's hard to access veterinary care. The journey itself, from the valleys to the high pastures is also long and arduous.

Dr Kimmi Thapa, Project Officer at Brooke India, leads the Equine Welfare Project in Uttarakhand. With the support of local Government Veterinary and Livestock Extension Officers, her team have developed an ingenious initiative. ''With the intervention of health camps on the way to the Bugyals,'' she explains, ''we ensure equine well-being and health. The tribe is equipped with resources and treatment methods, so that they can offer better care to their equines during times of sickness or emergency.''

Hoof-related issues and saddlery wounds are common says Dr Thapa. ''Due to a lack of awareness and access to appropriate resources, shoeing isn't performed at regular intervals'', while transportation of heavy items wears the animals' saddle cloth thin.

The camps offer health check-ups for the equines, including hoof trimming, deworming and emergency treatments. Brooke also gives the community First Aid training and offers medical kits. Dr Khalid Malik, Government Veterinary Officer, says, ''Brooke India has supported us to ensure better veterinarian services for equines in this difficult geography, and create a sustainable system to promote equine wellbeing in the future.''

A donkey receiving treatment at the camp

> The Bugyal camp is an important initiative to support equines in the higher altitude of the Himalayas.''
>
> **Dr Khalid Malik, Government Veterinary Officer in Uttarakhand, India**

Pandemic Accord and Treaty

As the World Health Organisation (WHO) member states continue to work towards agreeing a new global **Pandemic Accord** and **Treaty**, we and our partners have continued to contribute. We were joined this year by Farm Africa and joined forces with Preventing Pandemics at the Source.

- In June 2022, the Action for Animal Health Coalition hosted a debate bringing together representatives from the World Organisation for Animal Health (WOAH) and the Food and Agriculture Organization of the United Nations (FAO) to make the case for strengthening animal health systems, protecting the environment to prevent another pandemic.
- Emphasising the need for this knowledge to be heard, in September 2022 Brooke and our Action for Animal Health partners contributed videos to WHO's public hearings to drive home the message of need for more investment in animal health systems to prevent future pandemics.
- Ahead of the April 2023 deadline for submissions to the WHO Pandemic Accord, we provided textual proposals, including: ''upskilling the animal health workforce, in order to prevent outbreaks at the human–animal environment interface'', which was missing from the WHO draft.

We continue to raise the WHO's, individual governments' and public's attention to the urgent need for strengthening animal health systems, so that the May 2024 draft of the global Pandemic Treaty includes commitments to deliver.

Find out more HERE

> We are only as strong as our weakest health system, and we need to invest in animal health to prevent the next pandemic.''
>
> **Dr Klara Saville, coalition member and Head of Global Animal Health, Welfare, Community Development and Research at Brooke**

Highlights from this year's work in animal health:

- In West Africa the service providers trained by Brooke West Africa were able to treat 25,221 horses, donkeys and mules. This included the introduction of hoof trimming in Burkina Faso.
- Animal Health work in East Africa managed to directly reach 44,301 animals.
- In Brooke Latin America and the Caribbean, more than 4,000 equines directly benefited from receiving treatments and preventative care through IPSA (Nicaragua) and the Municipality of Chicaman (Guatemala).
- Brooke Ethiopia mentored and supported 251 Animal Health Practitioners (112 of whom were new this year) who provided services to 523,780 equines. This includes preventative treatment such as vaccination and deworming.
- In Brooke India, 64% Local Health Providers have acceptable skills as per our Animal Health Mentoring Framework and 67% Local Street Farriers have acceptable skills as per our Farriery Mentoring Framework.

Jenny Lack and her fundraising exploits

OUR AMAZING SUPPORTERS

Making "a real difference to the lives of hardworking horses, donkeys and mules, and the people and communities who desperately depend on them for their livelihood." This is what inspires Brooke supporters everywhere, like dedicated volunteer Jenny whose story you can read below. We're grateful to all our amazing 78,000 wonderful supporters for helping our teams on the ground make equids' lives worth living across Africa, Asia, the Middle East and Latin America.

£9.5m
in donations

£10.6m
in legacies

We would like to extend our **special thanks** to everyone who has chosen to remember Brooke in their Will. Thank you also to all our dedicated regular givers whose commitment to Brooke helps us plan and budget with confidence. Thanks also go to our corporate partners, challenge event participants, In Memory supporters and individual fundraisers. Not forgetting our supporters who give through our wonderful sister organisations, Brooke USA and Brooke Netherlands.

Charity Film Award win

Thanks to our supporters, our short film "Unbreakable Bonds" won the People's Choice Film of the Year Award 2023.

The film, which shows how bonds between people and working animals build the foundations for lives worth living, received the most votes that the Smiley Film Awards had ever seen. "Unbreakable Bonds" champions compassion and building better futures for horses, donkeys and mules. By voting for the film and sharing it with friends, family and colleagues, our supporters helped spread our message and raise greater public awareness.

To watch the short film, CLICK HERE

"We put a lot of thought and planning into making this film an authentic portrayal of what Brooke does, the animals we help and the owners we work with. Huge thanks to everyone who voted for us!"

Jamie Whear, Interim Head of Communications at Brooke

In memory of Her Majesty Queen Elizabeth II

It was with great sadness that we marked the death of Her Majesty Queen Elizabeth II in September 2022. She had a huge lifelong love for horses and, we were immensely proud to be included in **The Queen's 90th Birthday Celebration book**, published in 2016.

For more information, CLICK HERE

Jenny's incredible 35 years of support

We are lucky to have the most dedicated and amazing volunteers and community groups who champion Brooke's cause across the UK.

Jenny Lack from Ludlow, Shropshire, has raised over £15,000 this year alone through her exemplary dedication and vision.

Over the past three decades, Jenny, a former Shrewsbury teacher, has managed to raise over £150,000 for Brooke, via donations and selling items on her sustainability-focused stand at Ludlow Market.

In 2009, Jenny visited Brooke's work in Egypt with her daughter. ''It was fascinating to accompany Brooke-trained vets on their local rounds,'' she says, ''particularly to the brickworks outside Cairo, emotional and heart breaking.''

By chance, a couple of years later, Jenny was offered a stall in Ludlow market free of charge, and has been selling items in aid of Brooke there ever since. ''I have a passion for recycling and reusing at my stall,'' says Jenny. ''I have sold everything from footstools to flat screens to false teeth!''

Not stopping there, Jenny now also gives talks in her local community. ''I enjoy talking to people about Brooke's work – the types of problems that Brooke sees are often caused by poverty and ignorance. I like the fact that Brooke helps people as well as animals. Education is so important particularly with young people.''

A return to in-person events

With the UK gradually opening up after the pandemic, 2022/23 was a year where we and our supporters could safely hold Brooke events once more.

On 26 May, Eastenders star Pam St Clement joined hosts Lord and Lady Heseltine at an open day at Thenford Arboretum and Gardens in aid of Brooke. More than 300 guests attended, including Pam who is a long-time supporter and has pledged to leave a gift in her Will. The event raised around £5,000 to help improve the lives of working horses, donkeys and mules around the world.

CHARITABLE TRUSTS AND FOUNDATIONS

Women and mules working in a brick kiln in India

Philanthropic partners

As well as renewed commitments from long-standing, and hugely valued philanthropic partners, this year we were delighted to welcome several new funders to Brooke. These include two significant partnerships with international Foundations who, between them, are fully funding a project in India that focuses on work with women equine owners.

We remain eternally grateful to the Alborada Trust for their support to scale-up Brooke's work in the brick kilns of Pakistan, creating long-lasting, sustainable change. Likewise, the Trust's assistance was appreciated when devastating floods hit Pakistan. Other donors also rallied to help Brooke implement emergency intervention, including The Sir Peter O'Sullevan Charitable Trust, and The Mrs D M France-Hayhurst Foundation.

The Toby and Regina Wyles Charitable Trust continued to support the Brooke-founded Action for Animal Health coalition, established to strengthen animal health systems globally. Similarly, The Phoebe Wortley-Talbot Charitable Trust invested in Brooke's global project to improve access to essential veterinary medicines, which will ensure working equids (initially in Ethiopia and Kenya) have access to better, timelier and more standardised veterinary treatment.

Amongst others, The John Horseman Trust and The Scott Eredine Charitable Trust provided essential funding to improve conditions for equids in India's brick kilns. The Underwood Trust provided valuable funds towards the construction of an Animal Health Post in Ethiopia. This facility will provide veterinary services in a high-poverty, rural area where residents are heavily dependent on working equines.

2022/2023 marked the second year of a three-year partnership with The Horse Trust, who are supporting Brooke's PhD student – Girma Birhan Asteraye, based in Ethiopia. Our PhD student is looking into the implications of equine diseases, linked to "The Global Burden of Animal Diseases" initiative.

Guernsey Overseas Aid and Development Committee kindly funded a one year project in Badewacho, Ethiopia to: reduce livestock fodder and human food insecurity; raise household incomes; and increase resilience to climate-related shocks for 15,575 equine dependent households. Environmentally friendly fruit, vegetable and forage crops will help restore depleted natural resources and increase community resilience to climate shocks over time, with Natural Resource Management techniques and irrigation strengthening their capacity to cope.

As always, we remain incredibly grateful for the dedication of our sister organisations Brooke USA and Brooke Netherlands. Their continued fundraising and advocacy work ensures many Brooke projects around the world receive the vital funding and awareness they deserve. This year, Brooke USA kindly contributed to our Innovation Fund projects which allowed our country programmes to pilot new technology and innovative ways of working. These will greatly benefit equids across our programmes.

We deeply appreciate all the funding partners mentioned in this report, as well as those who prefer to remain anonymous. Thank you.

OUR ENABLERS

Our supporters

Building a movement for change

Brooke's Fundraising and Communications strategy helps us engage with our key audiences, whether it's someone hearing of us for the first time, or someone who has supported Brooke for many years.

Despite the cost of living crisis, and ongoing challenges in the area of legacies due to probate delays, we still managed to sustain our income above £20m, which is a true testament to our amazing supporters and partners. However, inflation is reducing the value of the money we have available to change lives, and demanding that we continue to become more efficient and effective to maximise value and impact.

Our new five-year strategy will help us to continue to build a true movement for change by being even more supporter focused, reaching out to those who share our values and vision for creating a better world for working animals. When the devastating floods hit Pakistan, thanks to strong cross-country working relationships with our colleagues we were able to respond quickly, creating an appeal and sharing regular updates with supporters through email and social media.

In December 2022 we produced a new TV advert, and combined this with a suite of amazing content to deliver integrated communications and supporter experiences across all our digital platforms.

Brooke is proud to have the support of 78,000 individual donors in the UK, including 11,000 new supporters joining us throughout the year. Brooke Netherlands and Brooke USA have 23,000 and 2,600 active supporters respectively.

The total number of our active UK supporters has reduced this year due to factors which are being experienced across the sector including: the cost of living crisis, the postal strike which affected our appeal mailings and finally the impact of the war in Ukraine.

Our base of regular supporters making donations, and their average donation amount, remained stable when compared to previous years.

Our people

Creating the best place to work and succeed

Following the launch of our Global People Strategy 2022-25 last year, we continued to embed its principles and practices throughout our ways of working, training and leadership building.

We trained further Mental Health First Aiders in 2022/23 and launched a flag-ship modular programme, Better You, for individuals to increase their confidence and generate a positive mental approach at work.

In the UK, we launched a new staff recognition scheme called StARS (Staff Achievement & Recognition Scheme), and initiated the Brave Leadership programme as part of Brooke's Talent Management for Women Leaders in country programmes. This was successfully completed in January 2023 with 16 participants from across all of our country programmes offices. The impact to date has been significant with many of the participants securing promotions or further professional development opportunities.

Brooke India, which works across 12 states and reaches more than 160,000 working equids directly and over 460,000 indirectly, was awarded the internationally respected Great Place to Work certification. The award recognises it as 'gold-standard' for its workplace culture, judged for ''Credibility, Respect, Fairness, Pride and Camaraderie''.

Our processes:

Developing an organisation fit for the future

This year, we further implemented our digital transformation programme, including migration to the Cloud which was successfully completed.

We also formally kicked off a project to migrate to a new Customer Relationship Management (CRM) platform. This will ultimately enable us to build great relationships with our supporters and improve their experience of supporting Brooke.

In order to better understand and demonstrate our impact we continued to implement our organisational performance and impact project. Supported by globally agreed KPIs, data, technology and dashboards, we will be better able to see the results of our work to improve the lives of the working equids and the communities that depend on them. This will enable us to better target our interventions, learn and engage our key stakeholders.

In order to support better prioritisation and management of work across Brooke globally, we introduced and implemented a new tiered approach for project management.

SAFEGUARDING COMPLIANCE & GOVERNANCE

Safeguarding:

We launched a new Safeguarding website with all relevant policies and procedures and our incident reporting tool.

We have a rolling programme of Safeguarding training for our staff and representatives and a network of focal points globally. Our Safeguarding action plan and incident report goes to our governance committee meetings.

We also created a new consent process for contributors when gathering stories of our work, so they can be better informed. Gathering consent is a part of our mandate to protect and do no harm, as well as giving the contributor agency. The people who generously share their time, words and images with us have a right to know why these are being gathered and how they are to be used.

Compliance:

In 2022/23 we continued to ensure that our fundraising programme, projects, marketing, communications and related data remained fully compliant with the laws and regulations we are bound to (including Fundraising Regulator's Code of Practice, Data and Marketing Association Code, UK GDPR, Data Protection Act (2018)). We continued to ensure that supporters were clear on how Brooke process and store data in a compliant manner and how they can opt out or change their preferences though our fundraising communications and updated our online Privacy Statement to include more detail on how we analyse supporter data.

We processed supporter data rectifications as requested. We completed 17 full erasure requests from supporters and all within the regulator's 28 day timeframe.

We continued to ensure that our suppliers were working to agreed service level agreements, contracts and data processing agreements. We ensured that new contracts underwent robust risk assessments and due diligence prior to contracts being finalised.

We maintained our Gift Aid tax claim tool and the data within it to ensure compliant monthly HMRC Gift Aid Tax Claims.

Governance:

Brooke has a robust data protection framework in place, ensuring the privacy of all staff and supporters. This is overseen by a dedicated Information Governance Manager reporting to the Data Protection Officer. New data protection e-learning for staff and volunteers was rolled out at the end of March 2023. New core policies focusing on individual data rights were introduced.

Finally, Brooke has started to audit third-party data processors to ensure that supporter data is being handled in accordance with the highest standards. There was one cyber breach reported to the Information Commissioner's Office, in January 2023. There were also a small number of ''near misses'', which are recorded as they help to monitor potential problems and to avoid future breaches.

Complaint handling

Brooke received a total of 421 complaints. Of these, 194 related to our fundraising activities this year. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator. We also received 132 relating to Brooke Shop, which launched around Christmas when Royal Mail postal strikes had a significant impact on fulfilling orders. We take each complaint seriously and they were all addressed in line with our complaint handling procedure, which is publicly available on our website.

FUTURE FOCUS

We continue our 2022–2025 strategy, 'A Life Worth Living', focused on creating lasting change for communities, their animals and the environment.

Supported by a new International Centre of Excellence and our enabling goals – Movement for Change, Efficiency and Effectiveness and People – we will:

Goal 1

- Scale up community resilience. For example, by accelerating food production and water infrastructure.
- Continue to embed behaviour change, focusing on harnessing and handling programmes, and meeting the health and welfare needs of working horses, donkeys and mules.
- Support communities to access better work opportunities and resources and to form community groups including those that support women's empowerment.
- Construct water points, shelters and health posts that will be run and managed by communities following training from Brooke.

Goal 2

- Achieve an Africa-wide ban on the Donkey Skin Trade.
- Support countries affected by the Donkey Skin Trade and lobby trading countries to halt export.
- Attend annual High-Level Political Forum on Sustainable Development (HLPF) and at the United Nations, and work to have working horses, donkeys and mules recognised and included in resolutions for sustainable development.
- Achieve approval of a National Protocol for the protection of livestock in emergencies in Nicaragua.
- Work with Government to endorse a national animal welfare policy in Ethiopia.
- Continue to work with the Government of India to influence animal welfare guidelines in brick kilns.

Goal 3

- Publish and roll out Essential Veterinary Medicines and Vaccines List (EVML) in partnership with the World Veterinary Association.
- Coordinate the public launch of the Action For Animal Health report, and work towards strengthening Animal Health Systems within the new pandemic treaty and relevant policies.
- Broaden our international farriery training programme to include Pakistan, whilst continuing to expand our network of innovative training across India, Senegal, Burkina Faso and Ethiopia.
- Conduct 20 training sessions for service providers to improve access to veterinary services in Senegal.
- Deliver virtual and face to face training workshops and champion our Animal Health Mentoring Framework in Animal Health and Animal Welfare.

Our enablers:

In 2023/24 we will continue to invest in building Brooke's brand and promoting the stories from our work. We will test and run campaigns to mobilise audiences to raise more funds and the visibility of Brooke's advocacy work.

We will also create, test and launch a new regular giving product to engage new and existing supporters, deepening their engagement with Brooke and its work.

Next year we will:

- Continue to implement the new CRM project to help us improve our supporter experience.
- Embed our performance and impact framework supported by a new global equine welfare and owner behaviour measurement tool.
- Develop a new open access e-learning platform.
- Continue to embed our People Strategy including a focus on Diversity, Equality and Inclusion and globalising recruitment.

FINANCIAL AND ADMINISTRATIVE REPORT

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2023 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report, together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the objectives and activities section of the Trustees' annual and strategic report, starting on page 39.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

President

Her Majesty The Queen

Honorary Vice Presidents

Dr David Jones MRCVS
Ann Searight
Denys Bennett

Patrons

HRH Princess Alia bint Al Hussein of Jordan
Alastair Stewart OBE

Ambassadors

Charlotte Dujardin CBE
Esme Higgs
Nigel Payne
Hannah Russell
Gemma Stevens
Major Richard Waygood MBE
Jane Holderness-Roddam CVO CBE

Trustees

Kirsty Hayes, Chair
Mark McLaughlin (1,2,3), Honorary Treasurer
Dr Linda Susan Belton (1)
Dr Belinda Bennet (3)
Rajat Dhawan (1)
Amy Jane Jankiewicz (3)
Heather Killen
Professor Cheikh Ly (3)
Gaynor Miller (2,3)
Dr Zoe Raw
Christopher Tattersall (1, 2)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary

Richard Sims

Senior Leadership Team

Christopher Wainwright, Chief Executive Officer
Clare Twelvetrees, Director of Strategy and Performance
Nigel Wilson, Director of International Programmes (resigned 31st March 2023)
Nicola Chevis, Director of International Programmes (appointed 20th February 2023)
Bernadette Gilbert ACA, Chief Financial Office
Enrico Tizzano, Chief Technology Officer
Jasvir Kaur, Director of Fundraising and Communications

Bankers

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

Auditors

Crowe U.K. LLP 55 Ludgate Hill, London, EC4M 7JW

Solicitors

Bates, Wells & Braithwaite Cheapside House, 138 Cheapside, London, EC2V 6BB

Investment fund managers

James Hambro & Partners LLP Ryder Court, 14 Ryder Street, London, SW1Y 6QB

Company number no: 04119581 registered as a charity in England and Wales no: 1085760
Registered with office of the scottish charity regulator no: SC050582

The Brooke Hospital for Animals, 2nd Floor, The Hallmark Building, 52-56 Leadenhall Street, London, EC3A 2BJ

FINANCIAL REVIEW & STRATEGY

This is the first full year of Brooke's new global strategy. As a consequence of strategic focus on driving efficiency and effectiveness, charitable expenditure has increased by 7% on 2021/22.

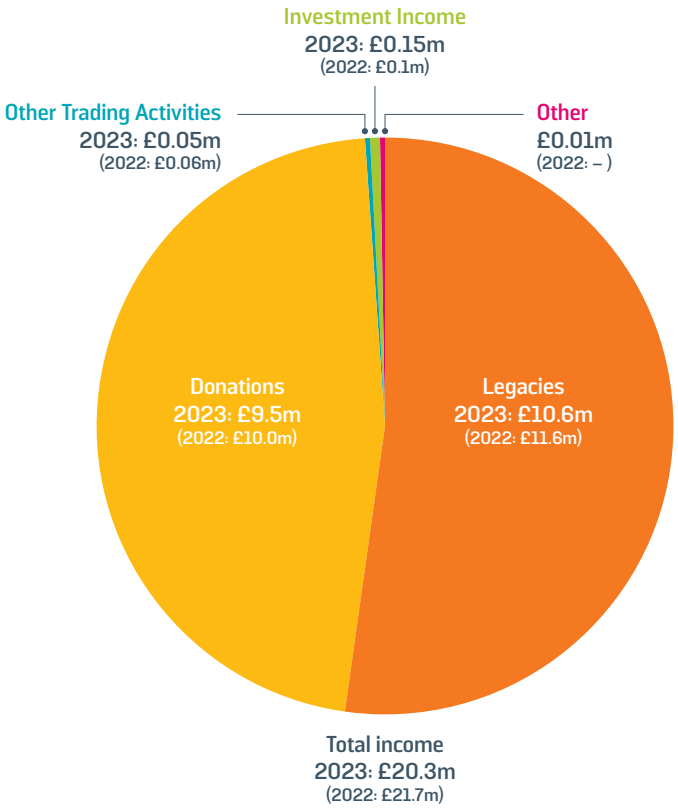
Brooke has ambitious fundraising targets and significant internal digital transformation is taking place to enable delivery. As detailed below, our legacy pipeline is at the highest level it has ever been. While this future income will support Brooke's ambitious plan of expanding our charitable expenditure, it is a challenge in the short term as it impacts cash flow. Alternative plans are in place to mitigate this risk.

Brooke had another successful year and continued to be supported by our generous donors, our country programmes have returned to normal during the financial year and are undertaking activities on a par with pre-pandemic levels.

TOTAL INCOME

Total Income for the year has decreased slightly by £1.4m from £21.7m to £20.3m, as a result of the cost of living crisis and delays in legacy probate. This income is made up as follows:

- Legacy income for the year was £10.6m which is a decrease from last year of £1m. This is primarily due to the sector experiencing a backlog in the granting of probates by H.M. Courts and Tribunals during the year. The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £17.7m as of 31st March 2023 that compares to £13.5m in 2022. Our legacy pipeline continues to be robust and is currently the highest it has ever been, about £20m at the time of writing this report.
- Income from donations is £9.5m which is a decrease of £0.5m on prior year which had been impacted by the cost of living crisis, postal strikes and the war in Ukraine.
- The remaining income is made of trading activities £48k (2022 £56k), investment income £148k (2022 £122k) and other income £10k (2022, nil).



GAIN ON INVESTMENT ASSET

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £148k (2022 £122k).The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised loss of £321k (2022 £960k gain).

This is due to the stock markets responding to the uncertainty resulting from the conflict in Ukraine and also the cost of living crisis.

TOTAL EXPENDITURE

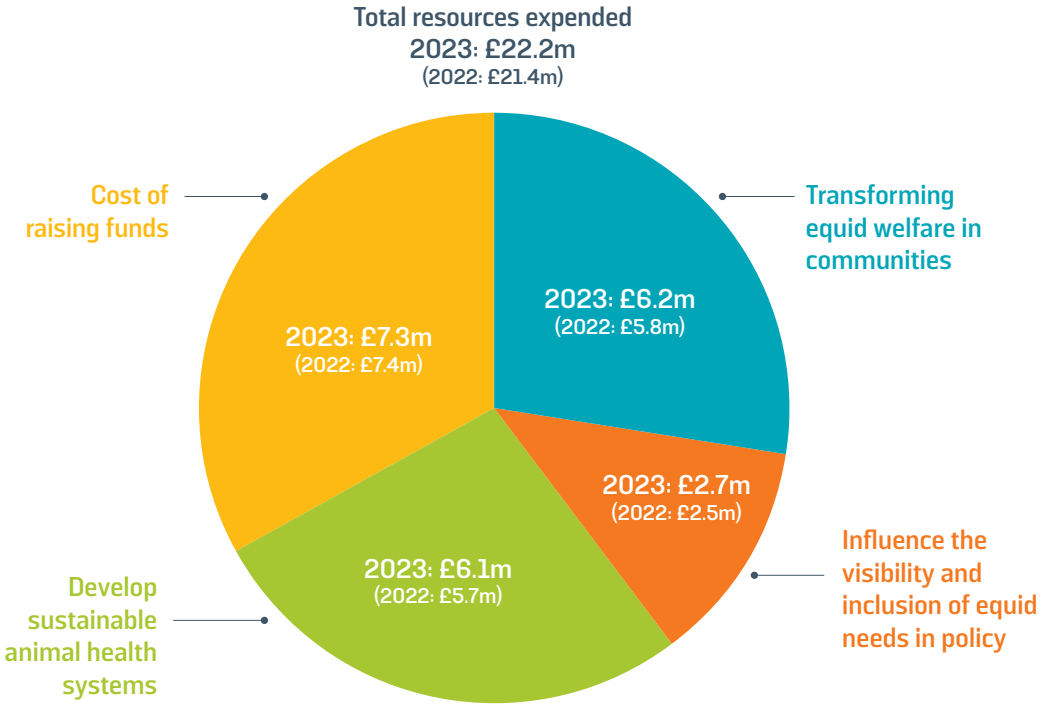
Total expenditure for the year has increased by £0.8m from £21.4m to £22.2m, which is as a result of charitable expenditure increasing by £0.9m and a small reduction of fundraising activities by £0.1m.

FUNDRAISING ACTIVITIES

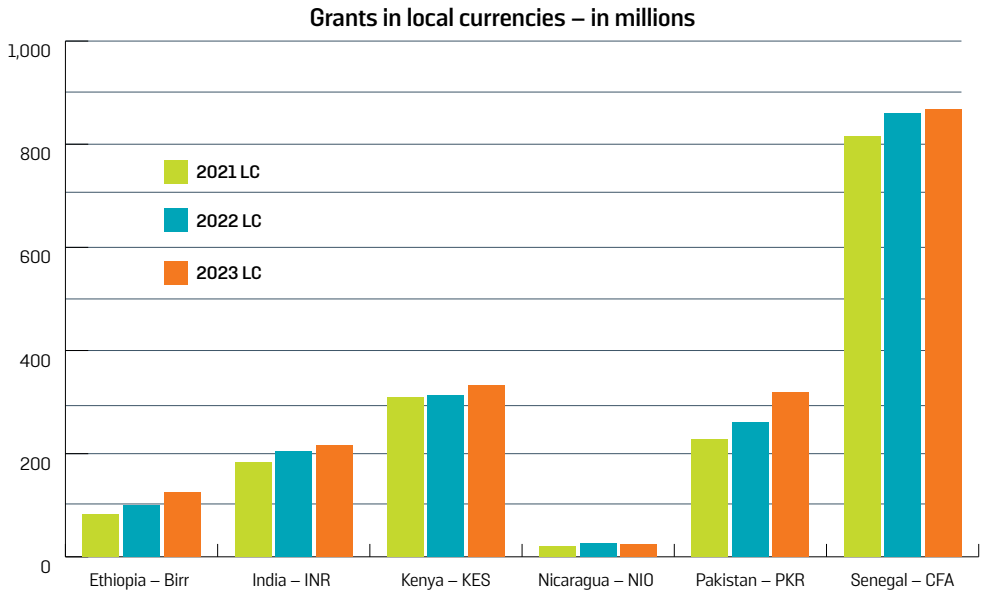
Investment in fundraising activities of £7.3m (£7.4m 2021-22) is a small decrease on prior year, this is principally due to some savings from activity being moved to the next financial year.

CHARITABLE ACTIVITIES

Total expenditure on charitable activities is £14.9m (£14m 2021-22) an increase year on year of £0.9m. Charitable expenditure has continued to increase this year as countries returned to pre pandemic working environment and it is anticipated that charitable expenditure will fully return to pre-pandemic levels next year.



The bar chart on the next page illustrates the grants made to our branches and affiliates in their own local currencies, which shows our increasing commitments year on year. Please refer to Note 4(a) for the full list of the countries and their GBP equivalent grant.



RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Latin America and Caribbean.
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

Restricted Funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2023, restricted fund balance totalled £17,962.

Designated Funds

The Board of Trustees have recognised the Designated Funds would support Brooke's new 3 year strategy through the following initiatives:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.
- Replacement of Brooke's Customer Relationship Management (CRM) tool
- A move to a smaller office in the UK to reflect new working patterns
- A review of the charity's procurement process that supports reducing 3rd party supplier costs.

The Designated funds at 31 March 2023 were £2.3m (see note 10), a decrease of £1.1m versus last year. The Trustees anticipate the designated funds will be utilised over the next four years.

General funds

The General funds are comprised of the;

Minimum reserves – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to five months
- Settle any compensation to staff in accordance with legal and statutory requirements
- Due to the significant increase in our legacy pipeline, this has occurred due to a backlog at both HM Courts & Tribunals Service and within HM Revenue and Customs, our reserve policy has been adjusted to reflect this increase. The Trustees will review this annually and adjust as required.

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

The General Funds held at 31 March 2023 amounted to £9.0m which equates to five months in excess of the Charity's Minimum Reserve policy. The General Funds include the £2.3m the Trustees designated at the 31st March 2023 to support the new strategy, this designated fund will be reviewed by the Trustees on an annual basis and adjusted as required.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- **To safeguard the funds of Brooke**
- **To make secure investments which will grow in value sufficiently to protect the funds against inflation**
- **To generate the best return possible from these funds in order to assist Brooke to carry out its purposes, within the limits of safety detailed as above**

An ethical investment policy was approved by the Board that mirrors Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2023, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required in the short term.

INVESTMENT PERFORMANCE

The total return for the year to 31st March 2023 on Brooke's longer-term investments was 4.2% versus the previous period. Investor confidence in the market has been gloomy during the first three quarters of 2022-23 financial year due to the cost of living and Mini Budget Crisis and resulted in unrealised losses, however, Brooke's

portfolio has recovered from the majority of loses in this final quarter of the year. The investment performance compares against the benchmark indices in the range of 1.8% to 2.8%. The investments were held in fixed interest, gold, cash, Infrastructure, absolute return funds and UK and International equities.

GOING CONCERN

Whilst Brooke's programmatic work was disrupted during the previous two years of the global Coronavirus pandemic, our country programmes have fully returned to normal during the financial year ended 31st March 2023. The charitable spend during the financial year has increased by £0.9m as a result of this return to normality, enhanced programme activity and an efficiency agenda to reduce costs. The charity has been able to continue its operations during 2022/23 with the continued support of its donors and funders. The biggest challenges going into the new financial year are the current cost of living crisis and the level of inflation which appears to be lasting for longer than anticipated, however, we have further enhanced our planning processes to cover this. Our robust legacy pipeline, circa £20m at the time of writing this report, will also help us to mitigate some of these challenges.

Brooke's planning process was previously enhanced to include a longer term (five year) financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas.

The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

RISK MANAGEMENT & INTERNAL CONTROL

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a bi-annual basis, ranked by the likelihood of occurrence and potential impact on our operations. Major risks and the risk management process are discussed with the Finance Committee and the Board twice a year. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The Board has in place key controls including:

- A clear organisational structure with appropriate levels of accountability and reporting.
- Delegation of financial authority and decision-making powers by the Board to the Chief Executive, within specified limits.
- Clear statement of matters that are reserved to the Board.
- Comprehensive strategic planning, budgeting and management reporting.
- Formal agendas for all Board and committee meetings.
- Formal written policies.
- Clear authorisation and approval levels.

The principal areas of risks and the mitigation plans for Brooke are:

Risk	Mitigation
Safeguarding and the abuse of power could be identified in Brooke country offices/programmes leading to a negative impact on the victim and reputational damage for the organisation – both within the country and Brooke globally	Safeguarding Policy, Procedures and training in situ in country programmes (including trustees) with Code of Conduct and Malpractice in the Workplace. In May 2022 an independent review of global policy was undertaken which resulted in a positive review of Brooke's Safeguarding approach. Further work will be carried out in 2023, focusing on survivor centric training, risk assessments and training investigators. In the UK a very skilled HR team can provide professional expertise at all times. Crisis management exercise will include a safeguarding issue.
A Legal Registration and Entity Issue in India could lead to the Brooke India office having to close down. There could then be a corresponding direct effect on programme delivery and corresponding financial risk, requiring an alternative model for delivery	Continue to maintain a close working relationship between the Country Programme legal team and Brooke UK legal team. Maintain a close collaboration between Affiliate and UK Boards. Contingency planning to open a Brooke UK branch as soon as possible should this be required
Breach of services and systems through cyber-threats as defined by National Cyber Security Centre (NCSC). Malware, Ransomware, Hacktivists.	Regular review of systems, processes and technology to ensure they are fit for purpose. Staff training on threats and mitigation approaches such as multi factor authentication.

Continued...

Risk (continued)	Mitigation (continued)
The current 'cost of living crisis' in the UK could impact our supporters, resulting in reduced income levels. This could potentially affect our ability to deliver planned activity. Furthermore, enhanced inflation levels within our overseas programme countries may reduce the scale of operations underway. Ongoing probate delays have caused the legacy pipeline to increase to record levels which has a direct impact on our cashflow and reserves positions.	The Board and senior leadership team will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. We will ensure we have prioritised key programmatic activities so that in the event of a decrease in our income, we can still deliver on key strategic objectives.
A deterioration in security conditions within our countries of operation could lead to disruptions in programme activity and a threat to the safety of Brooke personnel.	Plans are developed so adaptation can take place should security conditions result in reduced activity. All employees undertake security training and Country Directors constantly review operating conditions ensuring the safety of employees and partners is prioritised. Brooke UK follows FCDO advice before any foreign travel takes place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2022/23, we had an average of 222 staff led by the Chief Executive and other members of the Senior Leadership Team (SLT).

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met in person four times in 2022/23. Trustees who served during the year are shown on page 38.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year.

The terms of reference and membership of every committee is set by the Board of Trustees. Trustees are appointed by co-option and serve an initial term of four years calculated from the AGM at which their appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second four year term and may serve an additional year if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company compromise all of the Trustees. The members have guaranteed the liabilities of the company up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Short-listed applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke. Each Trustee is linked with a country of operation and new Trustees are encouraged to visit an overseas operation as soon as practicable after their appointment.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairperson and individual directors. The evaluation of the Board, which includes comments for the senior staff team, considers the balance of skills, experience, independence and knowledge of our organisation.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve Brooke's purposes.

The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The Board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is responsible for approving the policies and organisational strategy and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on the CEO's performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out on page 38) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the marketplace, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas.

Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through partnership with organisations operating in Guatemala, Honduras, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The contact details for each are shown on page 77.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets every two years. This has no executive function but provides advice to Brooke's Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2022/23, the following organisations worked in partnership with Brooke.

Partnerships with Brooke UK

Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

Funded partners:

- Cooperativa de Agroturismo Rural - Biometepe R.L. (F&F) - Nicaragua
- Asociación para la Diversificación y el Desarrollo Agrícola Comunal (ADDAC) - Nicaragua
- Heifer International - Nicaragua & Honduras
- Fundación Equinos Sanos para el Pueblo (ESAP) – Guatemala
- Asociación de Desarrollo Pespirense ADEPES - Honduras
- Tropical Agricultural Research and Higher Education Center (CATIE)
- Universidad Nacional de Agricultura Honduras (UNAG)
- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)
- Secretaría de Estado en los Despachos de Gestión de Riesgos y Contingencias Nacionales de Honduras – COPECO

Research partners:

- Tropical Agricultural Research and Higher Education Center (CATIE)
- Universidad Nacional de Agricultura Honduras (UNAG)

Government partners:

- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)

BROOKE ETHIOPIA

Ripple Effect (Send A Cow Ethiopia)
Elnet Foundation

BROOKE INDIA

Civil Society Organisations:
Flying Anvil Foundation India (FAFI)
Delhi Management Association (DMA)
Sahbhagi Shikshan Trust (SST)
SPHERE India (SI)
Mahila Abhivruddhi Society, Andhra Pradesh (APMAS)
Animal Nepal (AN)

Veterinary/Agriculture Universities:

- Kamdhenu University, Gandhinagar (KU)
- G.B. Pant University of Agriculture & Technology, Pantnagar (GBPUAT)
- Pandit Deen Dayal Upadhyaya Pashu Chikitsa Vigyan Vishwavidyalaya Evam Go Anusandhan Sansthan, Mathura (DUVAS)
- Rajasthan University of Veterinary and Animal Sciences, Bikaner (RAJUVAS)
- Guru Angad Dev Veterinary and Animal Sciences University, Ludhiana (GADVASU)
- Acharya Narendra Deva University Of Agriculture And Technology, Ayodhya (ANDUAT)
- Maharashtra Animal & Fishery Sciences University, Nagpur (MAFSU)
- Bihar Animal Sciences University, Patna (BASU)
- Sher-e-Kashmir University of Agricultural Sciences & Technology, Jammu (SKAUST-J)
- Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyalaya, Palampur (CSKHPKV).
- University of Trans-Disciplinary Health Sciences and Technology, Bengaluru (TDU)

Institutions of excellence:

- Institute of Rural Management Anand (IRMA)
- Xavier Institute of Social Sciences (XISS)

Govt/Quasi-Governmental/International Agencies:

- Department of Animal Husbandry & Dairying/One Health Support Unit (DAHD/OHSU)
- National Academy of Veterinary Sciences India (NAVSI)
- Agriculture Sector Skill Council of India (ASCI)
- ICAR- National Research Centre for Equines (NRCE)
- International Centre for Integrated Mountain Development (ICIMOD)
- South Asia Initiative to End Violence Against Children (SAIEVAC)
- International Livestock Research Institute (ILRI)

BROOKE PAKISTAN

Sindh Rural Support Organisation (SRSO)
Sukaar Foundation
World Wide Fund for Nature (WWF) *
Brick Kilns Owners Association (BKOA) *
Labour Education Foundation (LEF) *
Search For Justice (SFJ) *
Pakistan Girls Guide Association (PGGA) *
Association for Biorisk Management (ABM) *

Riha College of Veterinary Sciences *
Livestock & Dairy Development Punjab (L&DD) *
Livestock & Dairy Development Sindh (L&DD) *
Livestock & Dairy Development Khyber Pakhtunkhwa (L&DD) *
The University of Agriculture Faisalabad (UAF) *
The University of Veterinary and Animal Sciences Lahore (UVAS) *
Pir Mehr Ali Shah Arid Agriculture University (PMASAAUR) Rawalpindi *
Bahauddin Zakariya University Multan (BZU) *
The University of Agriculture Peshawar (UAP) *
Cholistan University of Veterinary and Animal Sciences (CUVAS) Bahawalpur *
Society for Prevention of Cruelty to Animals Punjab (SPCA) *

BROOKE EAST AFRICA

Agency for Cross Border Pastoralists Development (APAD)
Arusha Society for the Protection of Animals (ASPA)
Caritas – Kitui
Farming Systems Kenya (FSK)
The African Institute for Economic and Social Development (INADES) – Formation Kenya
INADES – Formation Tanzania
Kenya Network for Dissemination of Agricultural Technologies (KENDAT)
Kenya Society for Protection and Care of Animals (KSPCA)
Life Skills Promoters (LISP)
Ripple Effect/Send a Cow Kenya
Support for Tropical Initiatives in Poverty Alleviation (STIPA)
Vétérinaires sans Frontìeres Germany (VSFG)
Vétérinaires sans Frontìeres Suisse (VSF-Suisse)

Government Line Ministries (national, counties & local levels): *

- Agriculture & Livestock *
- Social Services/Community Development/Gender & Public Services *
- Education *

The African Union Inter-African Bureau for Animal Resource (AU-IBAR) *
World Organization for Animal Health (WOAH) - Regional Office - formerly OIE *
Intergovernmental Authority on Development (IGAD) *
East Africa Community (EAC) *
Kenya Agriculture and Livestock Research Organisation (KALRO) *
Tanzania Livestock Research Institute (TALIRI) *
International Livestock Research Institute (ILRI)*

Veterinary Universities/Animal Health Training Institutions: *

- University of Nairobi * (Kenya)
- Egerton University * (Kenya)
- Kenyatta University * (Kenya)
- Maasai Mara University * (Kenya)
- Sokoine University * (Kenya)
- Chuka University *(Kenya)
- University of Bahr El Ghazal * (South Sudan)
- Upper Nile University * (South Sudan)
- University of Juba * (South Sudan)
- Animal Health and Industry Training Institute (AHITI) * – Kabete, Ndomba and Nyahururu (Kenya)

- Livestock Training Institute (LTI) * – Wajir (Kenya)
- Bukura Agricultural College * – Kakamega (Kenya)
- Livestock Training Agency * (LITA) – Tengeru (Tanzania)
- LITA – Morogoro * (Tanzania)
- LITA – Mpwapwa * (Tanzania)
- LITA – Buhuri * (Tanzania)
- Marial Lou Livestock Training Centre * (South Sudan)

Non-Governmental Organizations (NGO) Co-ordination Board * (Kenya)
Directorates of Vet Services and Veterinary Boards *
Disaster Management Authorities *
National Authority For The Campaign Again (NACADA) *(Kenya)

Development & Conservation Organisations (various locations): *

- FAO * – VSF-Suisse
- CARE International * – Caritas
- World Vision * – FSK, SACK
- Hand in Hand * – FSK, SACK
- Kenya Forest Association * – KENDAT
- Green Belt Movement * – FSK

Micro and Small Enterprise Organizations *

BROOKE WEST AFRICA

Multiyear partnerships:

- Union des Groupements Associes du Niombata. UGAN Sénégal
- Union des Groupements Paysans de Meckhe. UGPM Sénégal
- Fédération des Associations Paysannes de la Région de Louga. FAPAL Sénégal
- Union Régionale des Associations Paysannes de Diourbel. URAPD Sénégal
- Action pour la Promotion des Initiatives Locales. APIL Burkina Faso
- Institut Africain pour le Développement Economique et Social. INADES Burkina Faso

Annual partnerships (former SIFs):

- Association pour le Développement Intégré et Durable ADID in Sénégal
- ARPA (Association rufisquoise pour la protection des animaux)
- GAPNET (Ghana poultry network) & Donyaepa. Ghana

* Strategic/knowledge partners

GRANT MAKING PROCEDURES

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region. Brooke UK also gives grants on a proactive basis.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor

the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity Trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Latin America and Caribbean, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- the support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improving the health and welfare of such animals.

2. The benefit must be to the public or a section of the public

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company 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 charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as each of the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- Each of the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 27 September 2023 and signed on their behalf:

Kirsty Hayes
Chair
27 September 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE BROOKE HOSPITAL FOR ANIMALS

OPINION

We have audited the financial statements of The Brooke Hospital for Animals for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears

to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit;

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement [set out on page 52], the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

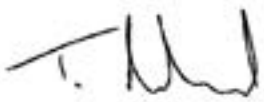
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management

and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of assurance reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tim Redwood
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP Statutory Auditor London
16 October 2023

FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income:					
Donations and legacies	2, 10	18,298,809	1,778,086	20,076,895	21,516,862
Other trading activities		48,287	-	48,287	55,963
Investments		148,317	-	148,317	122,385
Other		2,153	7,522	9,675	-
Total income		**18,497,566**	**1,785,608**	**20,283,174**	**21,695,210**
Expenditure					
Expenditure on raising funds		7,306,087	-	7,306,087	7,390,727
Expenditure on charitable activities:					
Transforming equid welfare in communities		5,447,003	713,232	6,160,235	5,780,627
Influence the visibility and inclusion of equid needs in policy		2,356,940	341,720	2,698,660	2,532,363
Develop sustainable animal health systems		5,350,892	715,586	6,066,478	5,692,648
Total charitable activities	**3**	**13,154,835**	**1,770,538**	**14,925,373**	**14,005,638**
Total expenditure	**3**	**20,460,922**	**1,770,538**	**22,231,460**	**21,396,365**
Net gains on investments	9	(321,207)	-	(321,207)	959,822
Net income/(expenditure)		**(2,284,563)**	**15,070**	**(2,269,493)**	**1,258,667**
Transfers between funds		368	(368)	-	-
Net movement in funds		**(2,284,195)**	**14,702**	**(2,269,493)**	**1,258,667**
Total funds brought forward	18	11,254,635	3,260	11,257,895	9,999,228
Total funds carried forward	**14**	**8,970,440**	**17,962**	**8,988,402**	**11,257,895**

The notes on pages 59 to 76 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2023

	Notes	Group 2023 £	Group 2022 £	Charity Only 2023 £	Charity Only 2022 £
Fixed assets:					
Intangible Assets	8A	227,021	49,563	227,021	49,563
Tangible Assets	8B	673,577	978,041	673,577	978,041
Investments & long-term deposits	9	12,467,292	12,734,856	12,467,292	12,734,856
TOTAL		**13,367,890**	**13,762,460**	**13,367,890**	**13,762,460**
Current assets:					
Debtors	11	1,717,432	1,809,508	1,717,432	1,809,508
Cash at bank and in hand		2,068,290	4,106,663	2,057,377	4,094,552
TOTAL		**3,785,722**	**5,916,171**	**3,774,809**	**5,904,060**
Current liabilities:					
Creditors: amounts due within one year	12	8,165,210	8,420,736	8,154,296	8,408,625
NET CURRENT LIABILITIES		(4,379,488)	(2,504,565)	(4,379,487)	(2,504,565)
TOTAL NET ASSETS		**8,988,402**	**11,257,895**	**8,988,402**	**11,257,895**
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds:	10	6,676,440	7,833,635	6,676,440	7,833,635
General Funds – Capitalised Assets					
Designated Funds	10	2,294,000	3,421,000	2,294,000	3,421,000
Restricted Income Funds	10	17,962	3,260	17,962	3,260
TOTAL FUNDS [1]		**8,988,402**	**11,257,895**	**8,988,402**	**11,257,895**

[1] The notes on pages 59 to 76 form a part of these financial statements. The financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Kirsty Hayes
Chairperson
27 September 2023

Mark McLaughlin
Honorary Treasurer
27 September 2023

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

		Total Funds 2023 £	Total Funds 2022 £
Schedule A	Net cash provided by (used in) operating activities	(1,856,112)	(223,050)
	Cashflow from investing activities:		
	Dividends, Interest from Investments	148,317	122,385
	Proceeds from disposal of fixed assets	42,510	2,305
	Purchases of Fixed Assets – Tangible	(112,775)	(217,609)
	Purchases of Fixed Assets – Intangible	(217,556)	(49,220)
	Proceeds from sale of Investments	–	1,000,000
	Purchase of Investment	(42,757)	(35,041)
	Net cash provided by (used in) Investing activities	**(182,261)**	**822,820**
	Change in cash and cash equivalents in the reporting period	**(2,038,373)**	**599,770**
	Cash and cash equivalents at the beginning of the reporting period	**4,106,663**	**3,506,893**
	Cash and cash equivalents at the end of the reporting period	**2,068,290**	**4,106,663**
Schedule A	Net movement in Funds for the reporting period (as per the Statement of Financial Activities)	(1,948,287)	298,844
	Adjustments for:		
	Depreciation Charges	416,498	413,184
	Amortisation Charges	13,930	5,541
	Gifts in Kind	(11,100)	–
	Dividends and Interest from Investments	(148,317)	(122,385)
	(Profit)/ Loss on the sale of Fixed Assets	(15,386)	16
	Decrease/(Increase) in Debtors	92,076	(322,904)
	(Decrease)/Increase in Creditors	(255,526)	(495,346)
	Net cash used in/ provided by operating activities	**(1,856,112)**	**(223,050)**

NOTES

Brooke was established in 1934 to treat horses left in Egypt after the First World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

ACCOUNTING POLICIES

A. BASIS OF PREPARATION

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Whilst Brooke's programmatic work was disrupted during the previous two years of the global Coronavirus pandemic, our country programmes have fully returned to normal during financial year ended 31st March 2023. The charitable spend during the financial year has increased by £0.9m as a result of return of normality and delivery of more programmatic work. The charity has been able to continue its operations during 2022/23 with the continued support of its donors and funders. The biggest challenges going into the new financial year are the current cost of living crisis and the level of inflation which appears to be lasting for longer than anticipated, however, we have further enhanced our planning processes to cover this. Our robust legacy pipeline, about £20m at the time of writing this report, will also help us to mitigate these challenges.

Brooke's planning process was previously enhanced to include a longer term (5 years) financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Consolidation

The statement of financial activities and balance sheet consolidate the results of Brooke, its subsidiaries and the branches on a line by line basis. Further details of the subsidiary are given in Note 16. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006. The functional currency of Brooke is GBP.

The gross income for the year was £20.3m (2022: £21.7m) and our gross expenditure was £22.2m (2022: £21.4m).

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

Fixtures & fittings	10%-20% Per annum straight line
Office equipment	10%-25% Per annum straight line
Computers & software	12%-33.3% Per annum straight line
Vehicles	15%-20% Per annum straight line
Leasehold improvements	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, they will be amortised on the straight line basis over three years

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable, in the same year as the associated donation.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- Probate has been granted
- Notification is over six months old
- The will is unlikely to be contested
- The estate has sufficient assets

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Notes 3 and 4(b). Irrecoverable VAT is included as part of the expenditure to which it relates.

Redundancy costs (termination benefits) are recognised as an immediate cost and charged to the SOFA on a demonstrable commitment to termination, with provision for future redundancy costs measured at a best estimate of the expenditure that would be required to settle the obligation at the reporting date.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. The market value of the investments at the Balance Sheet date is £12,467,292. Investments in subsidiary undertakings are held at cost less impairment. An analysis of assets and liabilities is set out in Note 14.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support Brooke to achieve its new strategy, the purpose of these funds is set out in note 10.

The Trustees anticipate the designated reserves to be fully utilised over the coming four years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction and are disclosed in the Statement of Financial Activities.

As of 31 March 2023, Brooke had committed to 261.7m KES (GBP 1.7m), 168.9m INR (GBP 1.7m) and 253.9m PKR (GBP 0.7m). The value of the movement in the forward contracts from the date of commitment to 31 March 2023 was a decrease of £13,816 which has not been recognised in the financial statements, on the grounds of it being trivial.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2022: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

The items in the accounts that are considered to involve estimation and judgment, when applying Brooke's accounting policies include:

- revenue recognition where judgement is required to appropriately apply the income accounting policies explained in the accounting policy note above (Note 1E), for donations and legacy income:
- cost allocation methodology requires judgement as to the most appropriate bases to use to apportion support overheads and governance costs between raising funds and the charitable expenditure categories (see note 1F above):.
- Dilapidations provisioning – office provision for dilapidations are built evenly over the life of the lease based on latest available surveyor's estimates of the likely end of lease dilapidations bill for the property.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS AND LEGACIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations	7,841,634	1,626,251	9,467,885	9,959,389
Legacies	10,457,175	151,835	10,609,010	11,557,473
Total	**18,298,809**	**1,778,086**	**20,076,895**	**21,516,862**

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £17.7m (2022 £13.5m)

3. TOTAL EXPENDITURE

	Grants £	Direct staff £	Direct other £	Support and Governance costs £	Total 2023 £	Total 2022 £
Raising funds:						
Fundraising	-	2,303,950	3,387,060	717,951	6,408,961	6,243,750
Supporter Services	-	298,227	412,409	89,650	800,286	1,039,388
Trading	-	18,463	–	–	18,463	21,989
Investment Management	-	-	78,377	-	78,377	85,600
Total raising funds	**–**	**2,620,640**	**3,877,846**	**807,601**	**7,306,087**	**7,390,727**
Charitable activities:						
Transforming equid welfare in communities	3,723,362	1,150,648	573,115	713,110	6,160,235	5,780,627
Influence the visibility and inclusion of equid needs in policy	1,787,576	379,634	189,088	342,362	2,698,660	2,532,363
Develop sustainable animal health systems	3,721,484	1,089,557	542,686	712,751	6,066,478	5,692,648
Total charitable activities	**9,232,422**	**2,619,839**	**1,304,889**	**1,768,223**	**14,925,373**	**14,005,638**
Total expenditure	**9,232,422**	**5,240,479**	**5,182,735**	**2,575,824**	**22,231,460**	**21,396,365**

The support costs breakdown and the basis of their allocation were as follows:

	2023 £	2022 £
Legal and CEO	194,082	249,379
Human resource, learning and development	545,491	457,179
Governance	159,771	139,476
Finance	213,862	310,410
Dilapidation provision	-	117,000
Information Service	1,462,618	1,450,095
Total	**2,575,824**	**2,723,539**

Support costs are defined as costs that cannot be directly identified with a single activity of the organisation, such as head office finance, human resources, and facilities costs, and are primarily identified by cost centre. Head office central costs that are directly identifiable to a programme or fundraising activity are allocated directly. All costs associated with Brooke's overseas offices, such as finance or rent, are included as direct costs, as these are directly related to the implementation of Brooke's programmes. The support costs were allocated across the expenditure categories based on an estimate of the time spent and each activity's proportion of the aggregate expenditure. This estimate is updated periodically.

4(a). GRANTS AND TRANSFERS MADE TO AFFILIATES AND BRANCHES

	Local Currency (LC)	2023 Total LC	2022 Total LC	2023 Total £	2022 Total £
Grants to Affiliates and Partners:					
India	Indian Rupee	216,243,164	205,098,151	2,100,381	2,228,064
Kenya	Kenyan Shilling	333,429,578	313,533,906	2,198,184	2,146,105
Pakistan	Pakistan Rupee	317,594,104	259,617,341	984,293	1,204,312
Egypt	Pound Sterling	200,877	146,571	200,877	146,571
Nepal	Pound Sterling	59,435	98,100	59,435	98,100
Afghanistan	Pound Sterling	-	3,187	-	3,187
Total grants		**-**	**-**	**5,543,170**	**5,826,339**
Transfers to Branches:					
Ethiopia	Ethiopian Birr	124,806,928	99,165,670	1,968,677	1,624,880
Senegal	CFA Franc	867,879,274	859,287,479	1,144,722	1,127,465
Nicaragua	Cordoba	25,223,636	27,477,027	575,853	580,530
Total transfers		**-**	**-**	**3,689,252**	**3,332,875**
Total grants and transfers		**-**	**-**	**9,232,422**	**9,159,214**

The grants to our affiliates in India, Pakistan and Kenya are made to Brooke Hospital for Animals (India), Brooke Hospital for Animals (Pakistan) and The Brooke Hospital for Animals East Africa respectively. These organisations are separate legal entities. Brooke UK has some board members in common with each of these entities.

4(b). ANALYSIS OF GOVERNANCE EXPENSES

	2023 £	2022 £
Staff Costs	105,967	104,419
Trustee Expenses	7,852	6,794
Audit Fees	28,250	24,000
Other Expenses	12,052	1,027
Total	**154,121**	**136,240**

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2023 £	2022 £
Audit Fees for Statutory Audit	28,250	24,000
Non Audit Fees	-	-
Rental cost relating to operating leases:		
Plant and Machinery	2,444	2,444
Land and Building	435,533	416,070

6. STAFF COSTS

	2023 £	2022 £
Salaries	6,265,683	6,300,018
Temporary Staff	104,867	229,168
National Insurance costs	641,580	617,094
Pensions and Other Costs*	709,952	664,647
Total	**7,722,082**	**7,810,927**

*Total Redundancy and settlement costs incurred in 2023 were £26,601 (2022: £30,713). In Note 3, Staff costs for branches amounting to £1,383,276 have been included within Programme costs

Average Number of Staff Employed

	2023	2022
Fundraising	41	50
Supporter Services	4	6
Charitable Activities UK	32	30
Charitable Activities Overseas (Branches)	108	91
Administration (including Support costs and Governance)	37	39
Total	**222**	**216**

Remuneration of the charity's key management personnel

The key management personnel of the charity comprise the Trustees, the Chief Executive, International Director of Fundraising and Comms, Chief Financial Officer, Chief Technology Officer, Director of International Programmes and Director of Strategy and Performance.

	2023 £	2022 £
Total salary of Key Management Personnel	716,265	586,074

Number of employees whose benefits excluding employer's pension contributions amounted to more than £60k	2023	2022
Between £60,001 and £70,000	9	10
Between £70,001 and £80,000	1	1
Between £80,001 and £90,000	2	-
Between £90,001 and £100,000	-	2
Between £100,001 and £110,000	2	1
Between £110,001 and £120,000	-	-
Between £120,001 and £130,000	1	1

The pension costs paid in respect of these employees amounted to £86,215 (2022 £80,452).

7. TRUSTEES' EXPENSES

Trustees' total expenses during the year amounted to £7,852 (2022: £6,794), of which £5,316 (2022: £5,901 related to visits to overseas centres. These expenses were incurred in respect of necessary duties carried out. 1 Trustee received reimbursements this year totalling £23.40 (2022: £500 – 2 Trustees) for travel related costs to attend Board Meeting.

The Trustees received no remuneration for their services.

A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £8,486 (2022: £7,171).

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Asset Under Construction £	Website £	Total £
Cost:				
At 31 March 2022	310,275	-	248,962	559,237
Additions	-	217,556	-	217,556
Disposals	(35,292)	-	-	(35,292)
At 31 March 2023	274,983	217,556	248,962	741,501
Depreciation:				
At 31 March 2022	260,712	-	248,962	509,674
Depreciation for the year	13,928	-	-	13,928
Disposals	**(9,122)**	-	-	(9,122)
At 31 March 2023	265,518	-	248,962	514,480
Net Book Value:				
At 31 March 2023	**9,465**	**217,556**	-	**227,021**
At 31 March 2022	**49,563**	-	-	**49,563**

As at 31 March 2023, Brooke has committed £398,950 to design and build an intangible asset Customer Relationship Management (CRM) as per signed agreement with the chosen project partner.

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold improve-ments £	Fixtures & Fittings £	Machinery & Equipment £	Computers & Software £	Vehicles £	Total £
Cost:						
At 31 March 2022	798,803	252,454	264,735	611,255	682,106	2,609,353
Additions	-	-	265	23,345	89,164	112,774
Disposals	-	-	(440)	(9,007)	-	(9,447)
At 31 March 2023	798,803	252,454	264,560	625,593	771,270	2,712,680
Depreciation:						
At 31 March 2022	403,003	148,436	192,177	548,058	339,638	1,631,312
Depreciation for the year	156,160	39,711	46,947	44,865	128,814	416,497
Disposals	-	-	(372)	(8,334)	-	(8,706)
At 31 March 2023	559,163	188,147	238,752	584,589	468,452	2,039,103
Net Book Value:						
At 31 March 2023	**239,640**	**64,307**	**25,808**	**41,004**	**302,818**	**673,577**
At 31 March 2022	**395,800**	**104,018**	**72,558**	**63,197**	**342,468**	**978,041**

9. GROUP AND CHARITY INVESTMENTS

	2023 £	2022 £
Market Value at 1 April	12,734,856	12,740,011
Disposals	–	(1,000,018)
Dividends reinvested	132,812	120,804
Fees deducted during the year	(79,169)	(85,763)
Net (loss)/ gains	(321,207)	959,822
Market Value at 31 March	**12,467,292**	**12,734,856**
Historical Cost at 31 March	10,558,994	9,989,476
Fixed Interest	2,414,715	2,205,236
UK Equities	945,350	1,067,681
Overseas Equities	5,141,165	5,792,820
Alternative Investments	2,094,858	2,228,128
Commodities	759,149	701,116
Cash & cash alternatives	1,112,055	739,875
Market Value at 31 March	**12,467,292**	**12,734,856**

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2022 £	Income £	Expenditure £	Transfers £	Net Gains/ Losses £	31 March 2023 £
Unrestricted Funds:						
General Funds	7,833,635	18,497,566	(20,460,922)	1,127,368	(321,207)	6,676,440
Designated Funds	3,421,000	-	-	(1,127,000)	-	2,294,000
Total unrestricted Funds	**11,254,635**	**18,497,566**	**(20,460,922)**	**368**	**(321,207)**	**8,970,440**
Restricted Funds:						
Egypt	-	72,877	(122,877)	50,000	-	-
Ethiopia	-	236,207	(241,683)	5,476	-	-
India	-	346,893	(391,061)	44,168	-	-
Kenya	-	173,681	(188,664)	14,983	-	-
Pakistan	-	626,974	(651,402)	24,428	-	-
Senegal	-	14,030	(23,709)	9,679	-	-
*Virtual Gifts	-	100,119	-	(100,119)	-	-
Innovation Fund – Brooke USA	-	50,368	-	(50,368)	-	-
Ethiopia Research Wellcome	-	25,526	(25,526)	-	-	
Action for Animal Health	-	90,433	(76,873)	-	-	13,560
Remote Learning for Vets	3,260	-	-	-	-	3,260
PHD– Burden of Animal Diseases in Working Equids	-	23,500	(22,358)	-	-	1,142
RB– Essential medicines list for animals	-	25,000	(26,385)	1,385	-	-
Total Restricted Funds	**3,260**	**1,785,608**	**(1,770,538)**	**(368)**	**-**	**17,962**
Total Funds	**11,257,895**	**20,283,174**	**(22,231,460)**	**-**	**(321,207)**	**8,988,402**

We are grateful to all the donors who support our work and wish to thank them for their continued support.*

Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £244k were received from Brooke USA to fund work in India, Pakistan, Senegal, Kenya and Ethiopia. Additionally, donations totalling £212k were received from Brooke Netherlands in 2022–2023, restricted to our work in Pakistan and India.

Designated reserves are funds to support Brooke in a phased expansion to support the new strategy in three key areas:

- A phase growth in existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change
- Replacement of Brooke's Customer Relationship Management tool
- Office move and other projects that would support the delivery of the new strategy.

11. DEBTORS AND PREPAYMENTS

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Legacies Receivable	899,417	899,417	906,940	906,940
Tax Recoverable	142,779	142,779	265,068	265,068
Prepayments and accrued income	675,236	675,236	637,500	637,500
Total	**1,717,432**	**1,717,432**	**1,809,508**	**1,809,508**

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2023 £	Charity 2023 £	Group 2022 £	Charity 2022 £
Grants committed to partners	5,380,861	5,380,861	5,718,878	5,718,878
Taxes and social security	146,442	146,442	140,858	140,858
Accruals and deferred income	2,637,907	2,626,993	2,561,000	2,548,889
Total	**8,165,210**	**8,154,296**	**8,420,736**	**8,408,625**

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

Lease Payments	2023 Land & Buildings £	2023 Other £	2023 Total £	2022 Land & Buildings £	2022 Other £	2022 Total £
Not later than one year	607,793	898	608,691	610,809	2,694	613,503
Later than one year but not later than five years	254,754	-	254,754	778,494	898	779,392
Later than five years	-	-	-	-	-	-
Total	**862,547**	**898**	**863,445**	**1,389,303**	**3,592**	**1,392,895**

14. ANALYSIS OF NET ASSETS BEWEEN FUNDS

	Unrestricted Fund £	Restricted Funds £	Total £
Group:			
Intangible Assets	227,021	-	227,021
Tangible Assets	673,577	-	673,577
Investments	12,467,292	-	12,467,292
Current Assets	3,767,760	17,962	3,785,722
Current Liabilities	(8,165,210)	-	(8,165,210)
Net Assets	**8,970,440**	**17,962**	**8,988,402**

Charity:			
Intangible Assets	227,021	-	227,021
Tangible Assets	673,577	-	673,577
Investments	12,467,292	-	12,467,292
Current Assets	3,756,846	17,962	3,774,808
Current Liabilities	(8,154,296)	-	(8,154,296)
Net Assets	**8,970,440**	**17,962**	**8,988,402**

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2022 none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (The Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by share incorporated in England and Wales.

The principal activities for Brooke Hospital for Animals Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities'' charitable purpose.

The results for the year of the subsidiary undertakings are given below:

	2023 BHAT £	2022 BHAT £
Total income	48,287	55,963
Total expenditure	(20,822)	(24,251)
Net income	27,465	31,712
Gift to Brooke Hospital for Animals	(27,465)	(31,712)
Retained surplus/(deficit) for the year	-	-
Total Assets	11,000	12,111
Total Liabilities	(11,000)	(12,111)
Total Funds	-	-

At 31 March 2023, Brooke Hospital for Animals Trading Limited owned the parent charity £11,000 (2022 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,359 (2022 £2,262) with the parent charity for loan interest charges and use of name and logo.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income:					
Donations and legacies		19,774,908	1,741,954	21,516,862	19,785,712
Other trading activities		55,963	-	55,963	58,839
Investments		122,385	-	122,385	123,674
Other		-	-	-	35
Total income		**19,953,256**	**1,741,954**	**21,695,210**	**19,968,260**
Expenditure:					
Expenditure on raising funds		**7,390,727**	**-**	**7,390,727**	**7,205,910**
Expenditure on charitable activities:					
Direct intervention to improve equine animal welfare		4,262,508	618,883	4,881,391	4,786,847
Prevention of welfare problems		5,949,027	863,753	6,812,780	6,825,381
Influencing for improved animal welfare		1,597,086	231,885	1,828,971	1,673,781
Research		421,323	61,173	482,496	455,148
Total charitable activities	**3**	**12,229,944**	**1,775,694**	**14,005,638**	**13,741,157**
Total expenditure	**4A**	**19,620,671**	**1,775,694**	**21,396,365**	**20,947,067**
Net gains on investments	9	959,822	-	959,822	1,432,676
Net income/(expenditure)		**1,292,407**	**(33,740)**	**1,258,667**	**453,869**
Total funds brought forward	18	9,962,228	37,000	9,999,228	9,545,359
Total funds carried forward	**14**	**11,254,635**	**3,260**	**11,257,895**	**9,999,228**

18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2022

	31 March 2021 £	Income £	Expenditure £	Transfers £	NetGains/ Losses £	31 March 2022 £
Unrestricted Funds:						
General Funds	9,545,228	19,953,256	(19,620,671)	(3,004,000)	959,822	7,833,635
Designated Funds	417,000	-	-	-	-	3,421,000
Total unrestricted Funds	9,962,228	19,953,256	(19,620,671)	(3,004,000)	959,822	11,254,635
Restricted Funds	-	-	-	3004,000	-	-
Afghanistan	-	6,000	(6,000)	-	959,822	-
Egypt	-	71,570	(71,570)	-	-	-
Ethiopia	-	141,267	(141,267)	-	-	-
India	-	329,220	(329,220)	47,231	-	-
Kenya	-	357,208	(357,208)	19,634	-	-
Guatemala	-	10,000	(10,000)	-	-	-
Pakistan	-	456,389	(511,114)	54,725	-	-
Senegal	-	124,842	(124,842)	-	-	-
Nicaragua	-	22,108	(22,108)	-	-	-
*Virtual Gifts	-	121,590	-	(121,590)	-	-
Ethiopia Research Wellcome	-	12,396	(12,396)	-	-	-
Global Farriery	-	44,334	(44,334)	-	-	-
Action for Animal Health	30,000	20,030	(50,030)	-	-	-
Remote Learning for Vets	7,000	25,000	(28,740)	-	-	3,260
Total Restricted Funds	**37,000**	**1,741,954**	**(1,775,694)**	**-**	**-**	**3,260**
Total Funds	**9,999,228**	**21,695,210**	**(21,396,365)**		**959,822**	**11,257,895**

We are grateful to all the donors who support our work and wish to thank them for their continued support. *Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £284k were received from Brooke USA to fund work in Senegal, India, Pakistan, Nicaragua and Ethiopia. Additionally, donations totalling £76k were received from Brooke Netherlands in 2021-2022, restricted to our work in Pakistan and India.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2022

	Unrestricted Fund £	Restricted Funds £	Total £
Group:			
Intangible Assets	49,563	-	49,563
Tangible Assets	978,041	-	978,041
Investments	12,734,856	-	12,734,856
Current Assets	5,912,911	3,260	5,916,171
Current Liabilities	(8,420,736)	-	(8,420,736)
Net Assets	**11,254,635**	**3,260**	**11,257,895**
Charity:			
Intangible Assets	49,563	-	49,563
Tangible Assets	978,041	-	978,041
Investments	12,734,856	-	12,734,856
Current Assets	5,900,800	3,260	5,904,060
Current Liabilities	(8,408,625)	-	(8,408,625)
Net Assets	**11,254,635**	**3,260**	**11,257,895**

CONTACT ADDRESSES

For up to date contact details for all our offices go to **thebrooke.org/about-us/contact-us**

United Kingdom headquarters and registered office

Brooke
www.thebrooke.org

Registered in England and Wales. Company number 04119581. A company limited by guarantee with the legal name The Brooke Hospital for Animals. A charity registered with the Charity Commission Charity No. 1085760

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BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

THE BROOKE HOSPITAL FOR ANIMALS

England & Wales - Charity number 1085760

Accounts

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

STRONGER, BETTER, BRAVER.

Annual Report & Accounts
2021/22

CONTINUE →

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The highlights of 2021/2022

OVER 230,000
equids benefitted from water projects in Ethiopia

594,741
owners, agrovets and Animal Health Practitioners worked with globally

67%
of equine owners given access to animal healthcare in Nepal

510 BRICK KILNS IN PAKISTAN
achieved good animal welfare standards

1.4 MILLION
working equids benefitted directly from our work

3,220
equine welfare groups established in India

FARRIERY SCHOOL
first 11 certified Master Farriers graduated in Senegal

10 YEAR BAN ON DONKEY SKIN TRADE
in Tanzania achieved

OVER 1.5 MILLION
working equids in Latin America and the Caribbean covered by the Livestock Emergency Guidelines Standard

Message from Chris

Achievements to be proud of

Welcome to Brooke's annual report and accounts for 2021/22. I hope you enjoy reading about the difference we are making.

The past year has again been one of change and disruption but most importantly, progress. In 21/22 we worked with over 1.4 million working horses, donkey and mules, with millions more benefitting indirectly from our work. New policies were enacted at local, national and international level to better protect working equids, such as 'equines in brick kilns' embedded into the Animal Welfare Board of India (AWBI), Guidelines.

The relationship between human and animal health became firmly cemented into global policy discussions through our Action for Animal Health initiative. We continued to challenge and undermine the global donkey skin trade. As its devastating impact receives greater recognition, more governments in Africa moved to ban it, giving increased weight to the voices of donkey-owning communities.

Our work in nearly 10,000 communities is improving the health and welfare of working equids by developing the skills, understanding and resources needed to give them a better life. Our community engagement actively promotes greater compassion for these wonderful, sentient beings and broader recognition of their critical role in delivering social and economic progress in some of the world's poorest communities. We need to appeal to the heart and the head to change attitudes and behaviours.

Brooke's work to improve the number and skills of local animal health practitioners goes from strength to strength. I saw first-hand the difference this can make in rural Senegal, where individuals trained and mentored by Brooke have greater access to affordable medicines as well as the knowledge and skills to use them to best effect.

Our mission demands we address short-term issues whilst also seeking to embed long-term, sustainable solutions. This complementary approach saw us responding to droughts, flooding, Covid economic shocks and urgent health need. We will never stand by in the face of suffering.

I am incredibly proud to be the Chief Executive of Brooke and of what we do for working equids. I am proud of our dedicated teams across the world and the difference we make for animals and people. But this is only possible because of our amazing supporters whose generosity, compassion and wisdom allow us to make positive change. I thank you for your ongoing support – it really does enable a life worth living for working donkeys, horses and mules.

Best wishes,
Chris Wainwright

Message from Kirsty

Another great year

The Brooke UK Board is delighted to report on another year of progress, improving the health and welfare of working horses, donkeys and mules.

Our committed teams have delivered outstanding results across the world from the mountains and valleys of Nicaragua and Central America to the harsh terrains of northern Pakistan. Every working equid matters to Brooke, and we continue to deliver integrated programmes that benefit millions of animals and their owners.

I am particularly proud of how our global teams have adapted as the world re-opened after Covid. The innovations developed during the pandemic will serve us well into the future as we strive to reach as many working equids and communities as possible.

The Board is ambitious to do even more, and we will need to invest wisely in order to enhance our impact. Key to this is seeking out more partnerships whose work we can support and accelerate.

Many communities we work in continued to face economic and environmental crises. When no alternatives existed, our emergency interventions prevented suffering. Through our commitment to sustainable impact, we protect the animal workforce and make the communities they support more resilient to future disasters.

Long-term change requires policy makers at all levels to recognise the importance of working equids and to put laws and infrastructure in place to protect and improve their welfare. Our advocacy work is helping to deliver this change and Brooke's reputation as a trusted and expert partner means we have a voice to shape future agendas. We do this through our programmes but also our research which shows that investing in working equids is central to human development.

We take our governance responsibilities incredibly seriously and have ensured our safeguarding procedures are modernised and fit for purpose and our finances robust enough to survive the choppy economic waters we are facing. And with our senior leaders, we are ensuring every pound is spent to maximum effect.

Being a trustee is an honour but also a mighty responsibility. I want to thank my fellow Board members for their passion and commitment and our employees and partners whose optimism and dedication are second to none. Finally, I want to pay tribute to Brooke's supporters. If we are to succeed in giving millions more working equids a life worth living then it will be because of your loyal support.

Kirsty Hayes

It's thanks to you...

In these challenging times, we are enormously thankful for the ongoing loyalty of every one of our supporters. It is only because you dedicate time, creativity and much-needed funds that we can ensure working horses, donkeys and mules around the world have a life worth living.

We are delighted that Her Royal Highness the former Duchess of Cornwall has been our president since 2008.

We would like to extend our special thanks to everyone who has chosen to remember Brooke in their Will. As well as all our amazing volunteers and community groups who champion Brooke's cause across the UK.

Thank you to all our dedicated regular givers whose commitment to Brooke helps us plan and budget with confidence. Thanks also go to our corporate partners, challenge event participants, In Memory supporters and individual fundraisers. Not forgetting our wonderful sister organisations, Brooke USA and Brooke Netherlands. You all do a marvellous job.

£11.6M
in legacies

£9.96M
in donations

Our amazing supporters

A world where no working donkey, horse or mule has to suffer and has a life worth living. This vision of a better future is what unites Brooke supporters old and young – from dedicated supporter Louise to nine-year-old Ellen, whose letter you can read below. So, we thank you for your wonderful support and we hope you enjoy reading about the amazing difference you're making to working animals all over the world.

Ellen with her pony Chief.

2nd April 2022

Dear Brooke Charity

I first found out about your amazing work through This Esme who I watch on YouTube. I have a pony Chief who I love to bits. I was really shocked at how badly horses, donkeys and mules are treated in other parts of the world.

After watching This Esme travel to Senegal, I wanted to find out more about your charity and decided to raise money for 3 portable water drinkers, ½ days vet care for a coal mine donkey and 3 first aid kits through doing chores and a sponsored read. My mum donated the £75 I raised over the phone to your charity.

I like the way your charity works in lots of different countries and helps to educate people so that they understand how to improve the lives of their equines.

I hope that Brooke's vision comes true and that we can have a world without horses, donkeys, and mules suffering.

Kind Regards

Ellen Hare aged 9.

Over fifteen years of love and support for working animals

A chat with Louise Brown – head of the West Kent fundraising group and long-term Brooke supporter

Louise meeting Brooke's President, HRH the former Duchess of Cornwall during Brooke's 80 year anniversary in 2014.

I started supporting Brooke in 2007, after reading a fundraising advert in a newspaper. I hadn't heard of Brooke before, but having lived for six years in the Sudan in Africa, on a farm on the banks of the Blue Nile, I had certainly seen many working animals in pain. I was confronted daily with heart-breaking sights – overloaded, thin, endlessly working, and with virtually no access to veterinary care. Unfortunately, the owners were either too poor or completely unaware of basic animal needs to care for them. When I came across that advert, I saw that as my opportunity to help those animals. They are the most deserving of our time and money because of the contribution they make to the lives of their owners and to the economy of their country. I know that making changes to improve their lives can in many cases, be very simple and cheap.

As the leader of a fundraising group, I organise and attend all our fundraising events. About 12 years ago I started making my own knitted animals to raise money for Brooke, I've given many talks about the Brooke to lunch clubs, schools and even in a church. I have also met our President Her Royal Highness the former Duchess of Cornwall on several occasions (even giving her one of my knitted donkeys!) and helped at the Christmas Carol Service. I also do several street collections throughout the year.

I enjoy knowing that I am doing something to help those animals who have no one else to help them without Brooke.

"The areas of Brooke's work I find most interesting to hear about are those which involve showing the owners that working animals can be part of their family"

Louise Brown

We are Brooke

We're an international animal welfare organisation and we've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that depend on them for survival, for over 85 years.

We believe

- All animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- A kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- That good animal welfare starts with people. We recognise that in order to achieve change at scale we need to inspire compassion in others.
- That for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- That by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.

OUR VISION

Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.

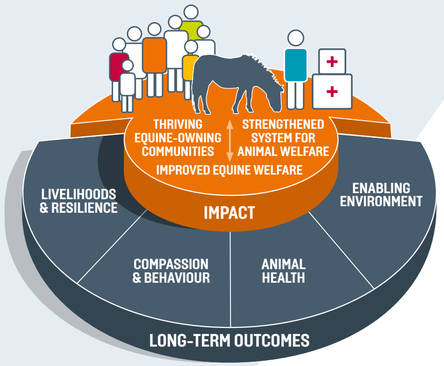
OUR MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.

OUR THEORY OF CHANGE



Zoom in to have a closer look

Where we work

Brooke is a global organisation, with established branches, affiliates and sister organisations in 9 countries and regions. We work extensively beyond the borders of our key countries, through partnerships and projects.

Our headquarters, in the UK, and sister organisations, Brooke USA and Brooke Netherlands deliver vital support to projects across the globe.

Our reach in numbers

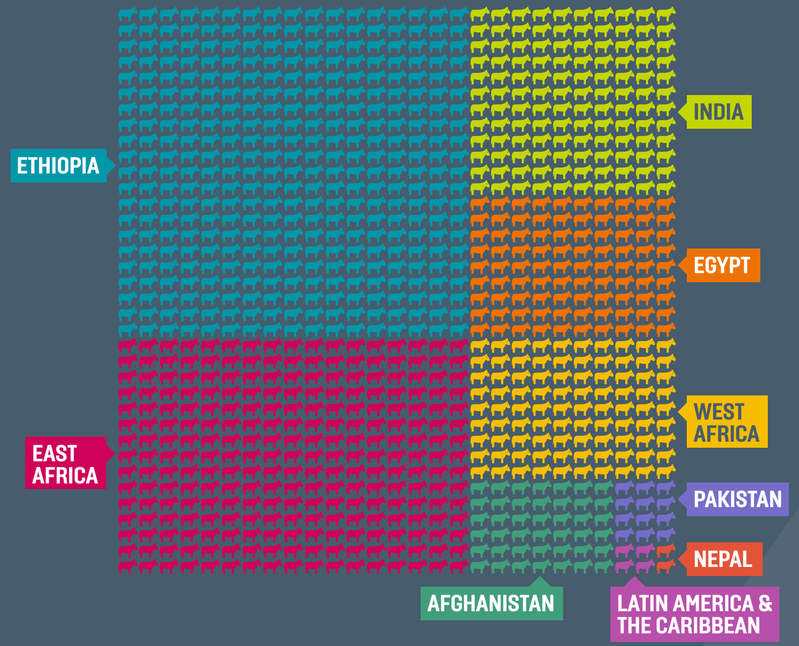
Below you can see how many animals, owners, and health providers we have managed to reach this year alone. However, many more benefit indirectly from the work we do to get working animal welfare into global, national, regional and local priorities and policies.

Press the buttons to reveal more information

Where our work is focused

The diagrams on this page are a visual representation of where our work has been distributed around the world over the past 12 months.

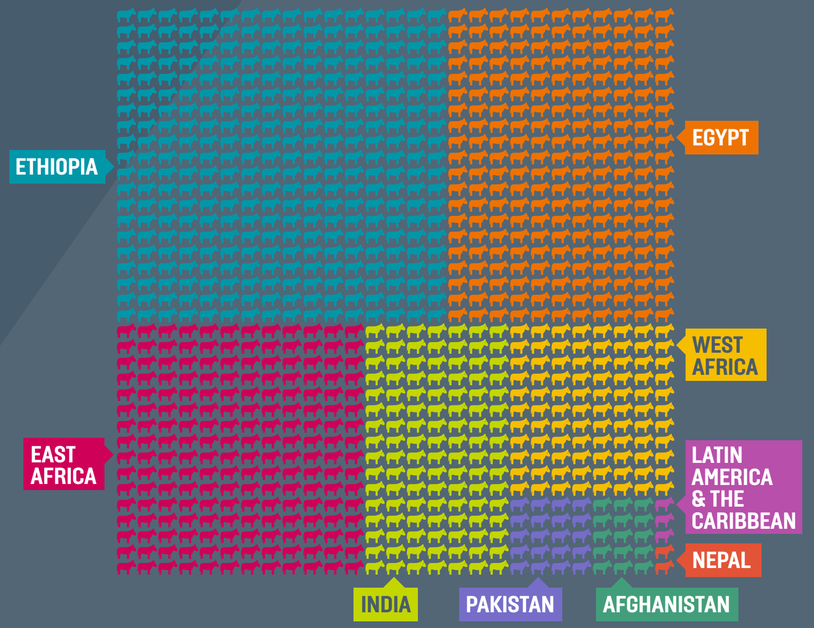
Animals directly reached



1.4 MILLION
working equids benefitted directly from our work

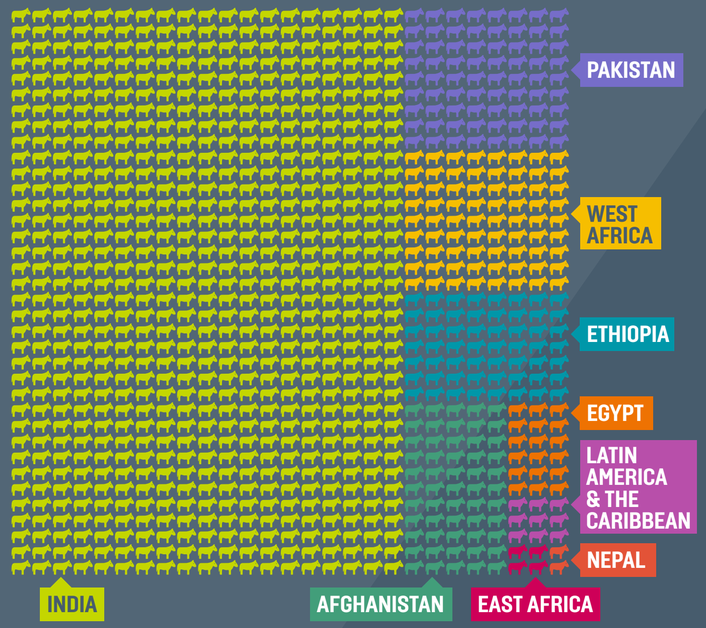
Over 10,000
communities worked with worldwide

Owners worked with



762,767 owners
worked with globally

Communities worked with



In rural Ethiopia, women and children have to walk more than three hours to collect water. Brooke's water projects bring fresh water to animals and people.

Spotlight on...
Ethiopia & improving access to safe water

In Merab Azenet Woreda, in the SNNPR region of Ethiopia, we have been working with local communities to improve access to safe water for their residents and the animals they depend on.

As a result, 3,265 working equines now have access to water within one hour's walk. This has not only transformed their lives, but those of their owners and their communities too.

Women and girls, to whom the responsibility of collecting water normally falls, were walking for several hours a day to collect water from open rivers and other unclean sources. Not only were girls missing out on school, many of the children in the local villages were falling sick to waterborne diseases.

Over 85% of the population in Ethiopia depends on traditional farming and livestock production for their livelihoods, so their working equines mean everything to them. But those precious equines, often the last to have their thirst quenched, were taking all the strain, having to walk for many miles in the searing heat to collect water. The heavy loads on their backs rubbed and caused painful wounds. Many animals suffered heat-stress and dehydration, which is fatal if left untreated.

Amina Mohamed's is one of 1,520 households who are now benefitting from the reservoir, water points and troughs we have helped the community to install. We have also provided training to local people on how to protect and maintain their new water sources.

According to Amina, the difference to her community has been 'spectacular'. Before, Amina, and her five-year-old donkey, Kadami, would have to walk for hours each day just to fetch water that made Amina's children ill.

Now everyone is thriving, including Kadami who, Amina says makes an 'incredible contribution' to her family.

"We are blessed. I am very grateful for this project"

Amina Mohamed, farmer

Brick kilns **A hidden industry**

The life of a brick kiln animal is unthinkably hard. In Pakistan, India and Nepal, working horses, donkeys and mules carry tonnes of bricks every day for use in the construction industry. It's a hidden, often unregulated world that is filled with suffering for both animals and people.

Animals working in brick kilns suffer from poor nutrition and other serious health and welfare issues. The acute heat, lack of shade, water and rest, as well as overloading often leads to disease and injury.

Sustainable change in Pakistan's brick kiln industry

Together with multi-year funding from our partner the Alborada Trust, we are scaling up our work – targeting 3,000 new brick kilns where we can work both directly and indirectly to make improvements to the lives of animals working there.

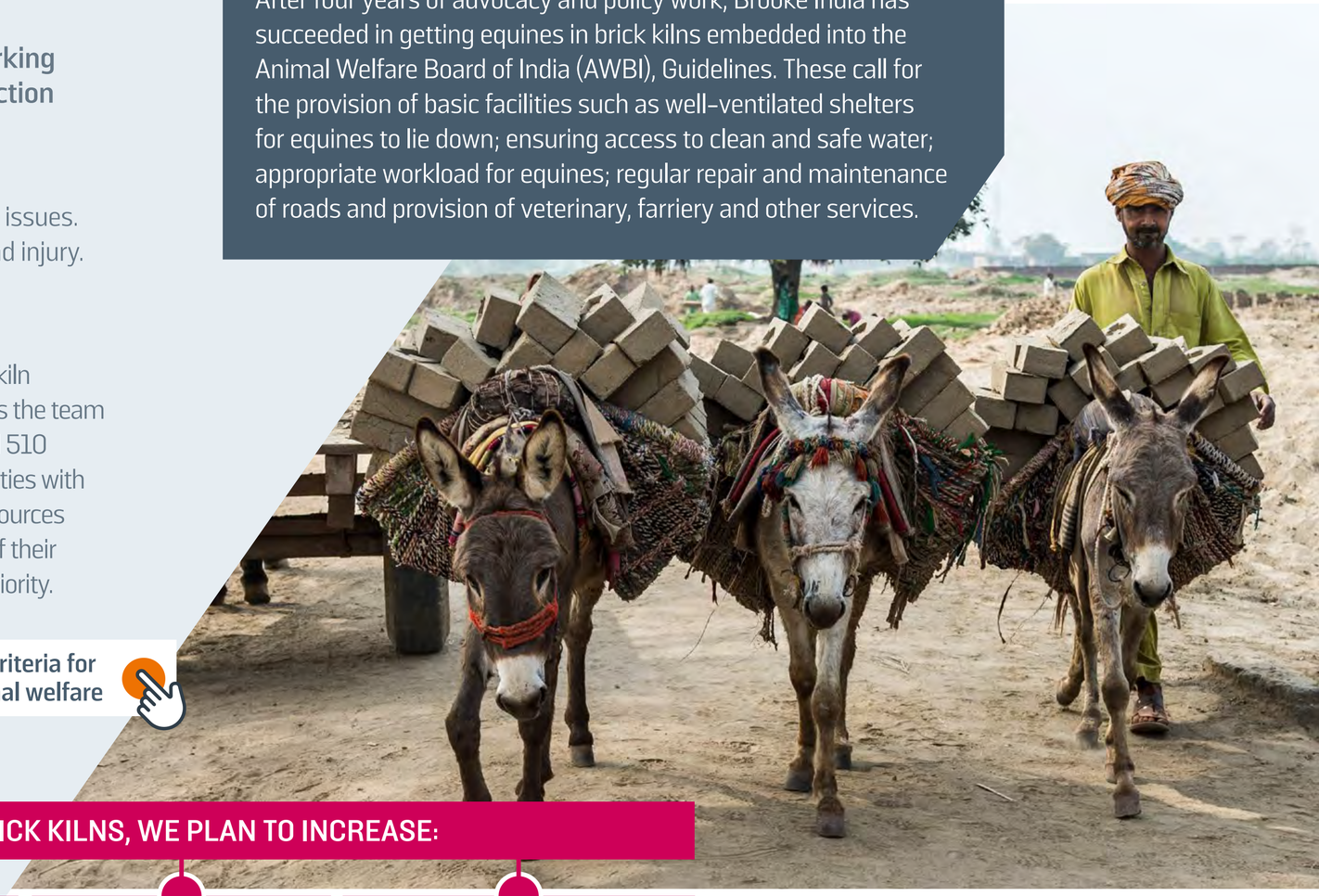
The results so far this year already show just how much of an impact our way of working is having. We have reached over 11,000 equids and 9,745 people, and trained 162 community change agents and 116 animal health providers. We have also set up 87 women's self-help groups and 20 new children's clubs to teach the next generation of equine owners about animal welfare.

Not only that, but this change in perception is taking root in communities and we are able to start pulling out of brick kilns when the critera for good animal welfare has been met. The scale-up project is based on Brooke Pakistan's extensive experience of working in the brick kiln industry. In recent years the team has successfully exited 510 kilns, leaving communities with the knowledge and resources to ensure the welfare of their working animals is a priority.

View our criteria for good animal welfare

Success in India

After four years of advocacy and policy work, Brooke India has succeeded in getting equines in brick kilns embedded into the Animal Welfare Board of India (AWBI), Guidelines. These call for the provision of basic facilities such as well-ventilated shelters for equines to lie down; ensuring access to clean and safe water; appropriate workload for equines; regular repair and maintenance of roads and provision of veterinary, farriery and other services.



BY 2026, IN PAKISTAN'S BRICK KILNS, WE PLAN TO INCREASE:

Shade shelters for equids	Availability of clean drinking	Equine first aid kits	At least 10 trees planted for shade
FROM 10 TO 1,200	FROM 75 TO 1,800	FROM 0 TO 1,800	FROM 29 TO 1,500

Watch our video on the project in Pakistan

The donkey skin trade
Fighting to end a brutal trade

The scale and rapid global spread of the donkey skin trade is having devastating consequences for donkeys and their owners.

The donkey skin trade is fuelled by demand for ejiao – a gelatine extracted from donkey skin for use in traditional Chinese medicine and beauty products. If it's allowed to continue, **it could wipe out almost half of all the world's donkeys in the next five years**.

Africa is currently the primary source of both legally and illegally sourced donkey skins, but Afghanistan, Pakistan, India, Mexico, Colombia, Peru and Brazil are believed to have active donkey skin trades too.

Together with key stakeholders and partners, Brooke is taking urgent action, recognising that different countries will require different approaches to implement change. Here are just a few of the changes we've helped bring about this year:

- The Tanzanian government announced a **10-year ban on donkey slaughter**.
- We are leading calls to ban the import and sale of donkey skin products throughout the United States, successfully lobbying to **bring the Ejiao Act to the US House of Representatives**.
- **30,000 Kenyan donkey owners signed a petition** demanding that the government reinstate the ban on the slaughter of donkeys for their skin and meat.
- **No slaughterhouse licences have been reissued in Kenya,** despite a previous court ruling that had overturned the ban on slaughtering donkeys for their skin in May 2021.
- At a conference in Burkina Faso, hosted by Brooke West Africa, stakeholders from Governments, the African Union Inter-Africa Bureau for Animal Resources (AU-IBAR) and the Economic Community of West African States (ECOWAS), **discussed the devastating impact of the donkey skin trade on donkey populations** and communities across Africa.
- We are **creating strategic partnerships to mobilise resources** that will protect donkeys and their owners across Latin America.

We work at international, national and local levels to bring about change and each of these actions is a small but vital step towards a permanent end to the global trade in donkey skins.

But we want to go further. We're planning for a continental conference in Tanzania in 2022 to facilitate and support stronger working ties between the key organisations working to end this inexcusable trade.

Read more about our focus on the donkey skin trade here

Our 2025 Global Strategy – a life worth living

Our 2025 strategy builds on the tradition, heritage and outstanding work that Brooke has achieved since 1934. But it also marks a bold, new level of ambition for the future of working horses, donkeys and mules and those who depend on them.

Over the next few years, we want to reach and improve the lives of more animals and their communities than ever before and we're focused on three goals that we believe can get us there. These goals are:

1 Transforming equine welfare in communities

Led by community need, we will continue to transform the attitudes and behaviours of equine-owning communities to improve equid welfare, enabling communities to thrive and be more resilient. Working with, and in, just under 10,000 communities worldwide, our holistic 'One Welfare' approach enables communities to overcome the greatest barriers and root causes of poor equine welfare and deliver lasting change.

2 Increasing the visibility and inclusion of working equids

We will make sure the needs of working equids are covered in policy and practice at all levels by scaling up what we know works at the local level and working with governments directly and through regional, national and international partners and organisations to develop animal welfare policies, which include working horses, donkeys and mules, and integrate them into wider development agendas from which they are so often excluded.

3 Strengthening sustainable animal health systems

To meet both the immediate and future needs of working horses, donkeys and mules, we will work to develop appropriate animal health systems at every level – and with an ultimate vision of Universal Health Coverage. This will include supporting the provision of affordable quality services to communities, improving access to essential medicines and vaccines and helping with disease detection and management.

Read more about our new strategy here.

AREA OF FOCUS

Transforming equine welfare in communities

Supporting equine-owning communities to thrive and become more resilient.

We recognise the huge interdependence of equids and the communities that depend on them. Working with, and in, almost 10,000 communities worldwide, our holistic 'One Welfare' approach helps us to overcome the greatest barriers and root causes of poor equine welfare and deliver lasting change.

Led by community need, we will continue to transform the attitudes and behaviours of communities to improve equid welfare and support communities to thrive and becomemore resilient.

A women's equine welfare group in the Vanzara community of Kokharwada supported by Brooke India.

This year we've seen a number of achievements in the area of transforming equine welfare in communities. Here are a few highlights:

- During the second deadly wave of Covid in India, we provided emergency intervention in the form of 205,189 kgs of feed and 2,277 animal first aid kits.
- After an outbreak of the deadly disease glanders in Nepal, equine owners urgently needed information. We helped by producing practical materials, including 6 short films and a workshop to share expert advice.
- In Ethiopia, we completed four water infrastructure projects in hard-to-reach places in L.Bilbilo, Aneded and Adama and Dendi. Over 230,000 equids have benefitted from this access to water. 57,698 working equids are also benefitting from new shelters linked to the water projects.

Read on to see how this is working in practice in Ethiopia

AREA OF FOCUS

Transforming equine welfare in communities

ETHIOPIA: Leading by example

Yirsaw Minalu 60, is a good father and a hard-working farmer. He's also a Community Change Agent in his small village in Debremarkos district. When Yirsaw isn't sharing his equine knowledge and experience with the community, he can be found tending to his bees, sheep and cattle and his three horses and three donkeys.

Timula is one of Yirsaw's favourite donkeys and has been part of the family for many years.. Yirsaw was delighted when Timula gave birth to a healthy baby foal, especially because her two previous pregnancies ended in miscarriage.

Before Yirsaw became a Community Change Agent, he didn't know a lot about looking after equids. The pressures on him to make a living to support his family were such that he depended on Timula to work ever harder.

''We used to force her to work and carry heavy loads for long hours during her pregnancies without the proper care she deserved. I regret doing that to Timula,'' says Yirsaw.

After Brooke showed Yirsaw how good welfare practices related to proper feeding, watering, loading, shelter and treatment needs, everything changed for the better.

Brooke Ethiopia has been working to change the welfare situation of equines and the livelihoods of the equine-owning community in the Debremarkos area since 2021. Community Change Agents like Yirsaw are key to changing attitudes and behaviours and creating a fairer world for equines in his community.

''As we get kinder and more empathetic towards our equids, we are observing a visible change in their health and productivity.''

Yirsaw Minalu, farmer and Community Change Agent

AREA OF FOCUS

Increasing the visibility and inclusion of working equids

Making sure their needs are covered in policy and practices at all levels.

We're having a direct and sustainably positive impact on the lives of nearly 1.4 million equids through our community development programmes, but many more benefit from the work we do to integrate working animal welfare into global, regional, national and local priorities and policies.

Scaling up what we know works at the local level amplifies our impact. We work with governments directly and through partners and organisations at all levels to develop animal welfare policies, which include working horses, donkeys and mules, and integrate them into wider development agendas from which they are so often excluded.

Read on to see how this is working in practice

This year we've seen a number of achievements in the area of increasing the visibility and inclusion of working equids. Here are a few highlights:

- We took an active role in the G7 summit where leaders outlined actions to prevent and prepare for another pandemic. The UK specifically announced plans for an animal vaccine manufacturing centre.
- After lobbying from organisations including Brooke, the United Nations Environment Assembly (UNEA) passed a historic resolution to recognise the pivotal role of animal welfare in sustainable development and environmental health.
- Using data from our investigation of how 36 countries collect data on working equids, we have launched an advocacy campaign to push for improved data collection and better animal welfare through the One Welfare approach.

Increasing the visibility and inclusion of working equids

Action for Animal Health

SPOTLIGHT ON: Action for Animal Health

Action for Animal Health is a coalition brought together by Brooke that builds support for greater investment in animal health to protect animals, people and the planet.

Action for Animal Health was formally launched on **20 May 2021**. Over 200 people from across the global animal health, human health and environmental sectors took part.

To achieve its aim of global health security, the Coalition is calling on Governments and international agencies to prioritise strong animal health systems through five pillars of action:

- support community engagement and equitable access to animal health services
- increase the numbers and improve the skills of the animal health workforce
- close the veterinary medicines and vaccines gap
- improve animal disease surveillance
- enhance collaboration for One Health

Ellie Parravani, Senior Coordinator for Acton for Animal Health at Brooke brought the launch event to a close, urging all organisations working in sectors relevant to One Health to become signatories to the Call to Action to hold world leaders to account and ensure that Covid-19 is indeed the last global pandemic.

Watch the video to discover more

AREA OF FOCUS

Strengthening sustainable animal health systems

Meeting the immediate and future health needs of working horses, donkeys and mules.

Strong animal health systems are critical to the health and welfare of animals. They also play an important part in reducing the likelihood of disease transmission between people and animals in a world where this risk – and the risk of antimicrobial resistance – is ever increasing.

We take a holistic approach to animal health strengthening which covers supporting the provision of acceptable, affordable quality services to communities, improving access to essential medicines and vaccines and disease detection and management and utilising our convening power in support of One Health.

During the last strategic period we trained and mentored over 5,000 animal health service providers including vets, paravets and farriers.

Our Animal Health Systems Mentoring Framework is also being integrated into government systems and university curricula; helping to provide high standards in animal health and welfare training for generations to come.

This year we've seen a number of achievements in the area of strengthening sustainable animal health systems. Here are a few highlights:

- We've collaborated with the World Veterinary Association (WVA) to create the first ever global list of essential veterinary medicines for livestock. This will ensure working animals have access to better, timelier and more standardised treatment, and help to prevent future pandemics like Covid-19.
- Livestock Emergency Guidelines (LEGS) have now been incorporated into the National System for Disaster Prevention, Mitigation and Assistance (SINAPRED) meaning better protection for working equids during future disasters in Nicaragua.
- Our Animal Health Mentoring Framework has continued to be adopted across East Africa, particularly in Tanzania and Kenya to help strengthen animal health monitoring and mentorship. In Kenya the Framework was used to train 13 supervisors on a post-graduate Veterinary Internship Programme.

Read on to see how this is working in Senegal

AREA OF FOCUS

Strengthening sustainable animal health systems

SENEGAL: Pioneering farriery school's first students come of age

In an African first, 11 students graduated with a government-accredited certification as Master Farriers at the Vocational Training Centre of Thies, Senegal, marking a significant milestone for the previously unrecognised trade and a huge boost to the hoof care of millions of equines.

Brooke West Africa (BWA) has long championed the importance of farriery within communities and the potential to create new, skilled jobs. The farrier school certification came about after more than two years of collaborative work between BWA and the Ministry of Employment, Vocational Training, Apprenticeship and Integration, and more specifically the Directorate of Apprenticeship.

Emmanuel Sarr, Regional Representative of BWA, said: "This is a truly historic moment for Senegal and for the trade of farriery in Africa. I am very proud of this first cohort of graduating students and know that the hoof care of Senegal's animals is in great hands. Thanks to Brooke West Africa, farriery is now a viable and respected career choice and equines can now have 'shiny shoes'. Congratulations to Senegal's 11 newest certified farriers!"

"I have many dreams and hopes for this training, because I would like to do this job alongside Brooke until I retire."

Moussa, Student, Senegal Farriery School

Click to hear from Saliuo – one of the students

Our enablers

Our supporters

Building a movement of change

To shape a life worth living for working animals around the world, we need to inspire more people who share our goal to join our cause. This year we've worked hard to understand what's most important to the people that support us. We have identified what our key audiences find most inspiring about our work and why they continue to support us, especially during these very challenging times. And we're tailoring our communications, making sure the most uplifting and motivational stories reach these people, so they can see in vivid detail the change their wonderful support makes possible.

Not just that, but we're continuing to bring the owners of working animals into our movement of change – both in our countries of operation, and beyond. One example is in Kenya, where we provided vital support to local community groups of donkey owners, helping them defend their donkeys against the Donkey Skin Trade. Following the reversal of the ban in February 2020, a petition signed by over 30,000 donkey owners was delivered to the Kenyan Government, demanding a ban on the slaughter of donkeys for skin and meat. It's a small but important step towards helping communities safeguard their working animals again.

Our people

Creating the best place to work and succeed

The past year has seen the launch of our new Global People Strategy 2022–2025, at the heart of which is inclusive leadership. The strategy recognises complex organisations require skilled, culturally sensitive leaders who lead by example and inspire their teams and many others too.

Our global safeguarding approach and shared values supports our strategy and ensures our culture across global Brooke is one we are all proud to be part of. We have run a programme of inclusion workshops across the year to support our aims and are launching a global competency around cultural intelligence to embed diversity, equity and inclusion into everything we do.

We are making real strides in our digital learning agenda, widening our range of e-learning material, opening it to partner organisations and aiming to extend to other external organisations in time. We have continued to build management capacity through a suite of training initiatives over the past 12 months and are proud to run our first new Brave Leadership Global programme for women, running primarily for Brooke country offices during 2022.

Our processes

Developing an organisation fit for the future

This year, we made a lot of changes at Brooke to focus on making ourselves a more efficient and effective organisation. We streamlined our annual operational cycle by reviewing and improving our planning and budgeting processes, as well as completing phase one of the operating model review recommendations, including cost reductions.

We also implemented a new financial chart of accounts, which would help us effectively and efficiently capture plans and budgets consistently across Brooke and report against the New Strategy at goals/outcome level. It will also help us have a more integrated approach to planning and budgeting, allow us to make better comparisons across the different countries of operations, and will aid quality decision making.

To put our new strategy at the heart of all our operations, and better communicate our organisational performance against our new strategy, we designed a new organisation-wide Balanced Scorecard, supported by an underlying MEAL framework and accompanying measurement tools.

Safeguarding, compliance & governance

Safeguarding

An updated version of Brooke Global Safeguarding Policy and associated processes was reviewed in early 2022 following best practice recommendations. It will be displayed on a new Safeguarding landing page on our website later this year along with details of our associated procedures and our global reporting tool which has gone live and allows for direct and anonymous global reporting.

Safeguarding training has been rolled out to all staff globally and our international Boards.

Compliance

We have continued to ensure that fundraising and marketing materials to our supporters and related data collection and storage remains compliant with the Fundraising Regulator's Code of Practice, Data and Marketing Association Code, UK GDPR, Data Protection Act (2018) and other laws and regulations we are required to adhere to. We have also ensured that supporters' rights have been acted upon where requests have been made for data erasure, amends and information held on our systems.

We completed requirements documentation to streamline how our database will handle consent, with a view to offering supporters more control over the content they wish to receive and communication preference in the future.

This year, we sourced and implemented a new tool to better manage our Gift Aid Claims and compliance with HMRC tax claims. This tool ensures that we are able to future-proof compliant processing of Gift Aid whilst ensuring industry standard tools to provide accurate HMRC tax claims and relevant audit trails. To launch this tool, we reviewed and updated our blueprint maps identifying data flows between our systems and third-party providers, and ensured missing data was fixed before adding records into the new system. We also contacted supporters to update their Gift Aid Declaration where applicable to ensure data was accurate and up to date.

We recruited a Fundraising and Communications Officer in September 2021 to assist the compliance mapping and update training materials and information for our volunteers.

Brooke takes data protection seriously and has a robust framework to ensure the privacy of its supporters, overseen by the Data Protection Officer and implemented by a dedicated Information Governance Officer. In the year 2021/22, no data breaches were reported to the Information Commissioner's Office.

Governance

Brooke's affiliates have started to develop their own local governance manuals, to reflect the environment in which they operate. Brooke India and Brooke East Africa have already drafted and adopted their manuals, and Brooke Pakistan is in the process of doing so.

Complaint handling

Brooke received a total of 195 complaints. Of these, 170 related to our fundraising activities this year. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator. We take each complaint seriously and they were all addressed in line with our complaint handling procedure, which is publicly available on our website.

Looking ahead to the next 12 months

Next year is the first year of our new strategy, 'A Life Worth Living', which brings our goals to life by harnessing the power of working animals to create lasting change for communities, their animals and the environment.

Goal 1
Transform equine welfare in communities

Goal 2
Increase the visibility and inclusion of working equids

Goal 3
Develop sustainable animal health systems

Towards our goals

Supported by a new International Centre of Excellence and our enabling goals – Movement for Change, Efficiency and Effectiveness and People – we will:

- Strengthen our work on emergencies – including disaster risk reduction and community resilience

  For example...

- Extend and deepen our work on exploitative industries – particularly Brick Kilns in India and Pakistan, advocating for improved animal welfare guidelines

  For example...

- Strengthen our urban work – tackling practices such as donkey whipping among urban youths in Kenya, for example

- Establish and train more community-led self-help groups and animal welfare champions to benefit equines and communities

  For example...

- Continue to champion further bans on the Donkey Skin Trade globally

- Promote global, national and local animal welfare policies and their implementation by:
  - demonstrating the contribution of working equids to UN SDG 15 – "Life on Land"
  - championing a post-pandemic treaty to protect animals and prevent emergencies
  - developing an animal welfare strategy for Africa and a national animal health bill in Pakistan

- Grow our work with veterinary institutions – for example, in Kenya and Ethiopia, to ensure the inclusion of equids and train more animal service providers using Brooke's Mentoring Framework

- Increase community access to quality farriery, learning from our flagship work in West Africa, and continue to champion and influence the provision of essential medicines

Next year we will also:

- Improve our CRM, move to the cloud and operationalise our global performance and impact framework through our Balanced Scorecard

- Deliver year one of our People Strategy, including an enhanced focus on inclusive leadership, female leadership, well-being initiatives and digital learning

Charitable Trusts and Foundations

We are proud to announce a number of renewed partnerships with key Trust and Foundation partners this year. We have also embarked on relationships with new funders that comprise this important income stream for Brooke.

The Alborada Trust have renewed their support of Brooke's work with a very significant, three-year grant to scale up our work with brick kiln equids in Pakistan. This funding will enable us to reach thousands more animals than we would have otherwise been able to. We are delighted.

We were also very pleased that the annual Sir Peter O'Sullevan Award Lunch was able to go ahead once again in 2021, having been cancelled the year before due to COVID-19. This highly successful lunch resulted in significant contributions to the Trust's chosen charities, including Brooke's core work.

The Margaret Giffen Charitable Trust made a generous grant which contributed to the costs of a new, veterinary support vehicle in Senegal which will enable important animal health services to reach rural areas and promote equine welfare.

The Underwood Trust and The Toby and Regina Wyles Charitable Trust continued to provide vital support in aid of Brooke's collaborative work to strengthen animal health systems globally as part of the "Action for Animal Health" coalition. Similarly, the Phoebe Wortley-Talbot Charitable Trust agreed to provide a further grant in aid of Brooke's highly successful project to develop a suite of online training tools for international veterinary staff and partner animal health and welfare colleagues.

As a result of COVID-19, equine fairs in India were subject to closure for much of the year. However, The Elise Pilkington Charitable Trust and The John Horseman Trust showed much appreciated flexibility by agreeing to support alternative work in India, such as building community resilience and strengthening local animal health systems.

This year we embarked on a new partnership with The Horse Trust who are supporting Brooke's newly established PhD student, linked to "The Global Burden of Animal Diseases" initiative. This four-year PhD aims to raise the visibility of working equids as an integral part of the livestock sector.

Guernsey Overseas Aid and Development Committee kindly funded a one-year project in Burkina Faso to help bring water to equine dependent communities, which then allowed them to grow tasty organic vegetables using liquid fertiliser produced from donkey manure.

As always, we remain incredibly grateful for the dedication of Brooke USA and Brooke Netherlands. Their continued support and advocacy work ensures many Brooke projects around the world receive the vital funding and awareness they deserve.

We deeply appreciate the support of those funding partners mentioned in this report, as well as those who prefer to remain anonymous but whose support is equally valued.

Financial & Administrative Report

Financial and Administrative Report

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2022 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report, together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the objectives and activities section of the Trustees' annual and strategic report, starting on page 27.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

President

Her Royal Highness the former Duchess of Cornwall

Honorary Vice Presidents

Dr David Jones MRCVS
Ms Ann Searight
Mr Denys Bennett

Patrons

HRH Princess Alia bint Al Hussein of Jordan
Mr Alastair Stewart OBE

Ambassadors

Ms Charlotte Dujardin OBE
Ms Esme Higgs
Mr Nigel Payne
Ms Hannah Russell
Ms Gemma Tattersall
Major Richard Waygood MBE
Jane Holderness-Roddam CVO CBE

Trustees

Chair

Mrs Kirsty Hayes

Honorary Treasurer

Mr Mark McLaughlin (1,2,3)
Dr Linda Susan Belton (1)
Mr Richard Britten-Long (1) (resigned 29th September 2021)
Dr Belinda Bennet (3)
Mr Rajat Dhawan (1)
Dr Marvin Firth
Jane Holderness-Roddam (3) (resigned 29th September 2021)
Ms Amy Jane Jankiewicz
Ms Heather Killen
Professor Cheikh Ly (3)
Ms Gaynor Miller (2,3)
Dr Zoe Raw
Mr Christopher Tattersall (1, 2)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary

Mr Richard Sims

Senior Leadership Team

Chief Executive Officer

Mr Christopher Wainwright

Director of Strategy and Performance

Ms Clare Twelvetrees

Director of International Programmes

Mr Nigel Wilson

Director of Finance and Information Services

Mr Shailesh Patel ACMA (resigned 20th May 2022)

Chief Financial Officer

Ms Bernadette Gilbert ACA (appointed 13th June 2022)

Chief Technology Officer

Mr Enrico Tizzano (appointed 18th July 2022)

Director of Fundraising and Communications

Ms Jasvir Kaur

BANKERS

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

AUDITORS

Crowe U.K. LLP
55 Ludgate Hill, London, EC4M 7JW

SOLICITORS

Bates, Wells & Braithwaite
Cheapside House, 138 Cheapside, London, EC2V 6BB

INVESTMENT FUND MANAGERS

James Hambro & Partners LLP
Ryder Court, 14 Ryder Street, London, SW1Y 6QB

COMPANY NUMBER NO: 04119581
REGISTERED AS A CHARITY IN ENGLAND AND WALES NO: 1085760
REGISTERED WITH OFFICE OF THE SCOTTISH CHARITY REGULATOR NO: SC050582

The Brooke Hospital for Animals, 2nd Floor, The Hallmark Building, 52-56 Leadenhall Street,London, EC3A 2BJ

Financial Overview & Strategy

Brooke has developed an exciting global strategy during 2021-22 that came into play on 1st April 2022. The new three year strategy has ambitious fundraising targets that will be leveraged through significant initiatives and also promote organisational efficiencies so the charity can help deliver more programmatic work to suffering equids.

Brooke had another successful year and continued to be supported by our generous donors, our country programmes started to return back to normal during the financial year with the expectation that all countries will be back to pre-pandemic levels by 31st March 2023.

TOTAL INCOME

Total Income for the year has increased by £1.72m from £19.97m to £21.69m, this income is made up as follows:

- Legacy income for the year was £11.6m which is an increase from last year of £2.25m this is primarily due to the sector experiencing an improvement in the granting of probates by H.M. Courts and Tribunals during the year. The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £13.5m that compares to £12.3m in 2021. Our legacy pipeline continues to be robust and is currently the highest it has ever been.
- Income from donations is £9.9m which is a decrease of £0.5m on prior year which had a one-off covid appeal.
- The remaining income is made of trading activities £55k (2021 £59k) and investment income £122k (2021 £124k).

GAIN ON INVESTMENT ASSET

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £0.122m (2021 £0.124m).The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised gain of £0.96m (vs £1.4m 2020-21) this is due the stock markets responding to the uncertainty resulting from the conflict in Ukraine and the bounce back in previous year of the affect covid had on the 2019-20 year end position.

FUNDRAISING ACTIVITIES

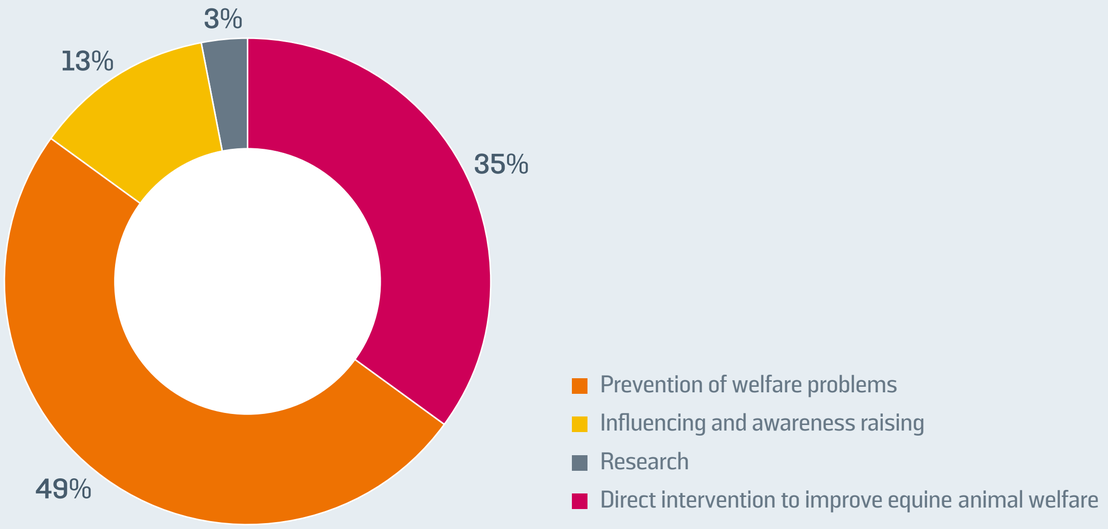
Investment in fundraising activities of £7.4m (£7.2m 2020-21) a small increase on prior year, this is due to an increase in activity being offset by vacancies.

CHARITABLE ACTIVITIES (including Support and Governance)

Total expenditure on charitable activities is £14.0m (£13.7m 2020-21) a small increase year on year of £0.3m. Charitable expenditure has not returned to pre pandemic levels with countries opening up at different times, it is anticipated that charitable expenditure will return to pre-pandemic levels during the 2022-23 year.

Chart 1 (below) is an analysis of Charitable activities by thematic areas.

CHART 1: CHARITABLE ACTIVITIES BY THEMATIC AREA



SUPPORT AND GOVERNANCE COSTS

Support includes the cost of teams within finance, human resources and information systems together with investment in staff learning and development, legal costs and centralised staff recruitment costs.

Support costs of £2.6m (£2.6m 2020-21) remained flat year on year. The costs facilitate effective and efficient organisational processes that support compliance and the charity's global plan. An analysis of support costs is provided at note 4a to the accounts.

In accordance with charity accounting practice, support costs are allocated to other costs based on each activity's proportion of the aggregate expenditure. Support costs represent 8% of total resources expended and Governance costs represents 1% of total resources expended.

RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Central America.
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

Restricted funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2022, restricted funds totalled £3,260.

Designated funds

The Board of Trustees have recognised the Designated Funds would support Brooke's new 3 year strategy through the following initiatives;

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change.
- Replacement of Brooke's Customer Relationship Management (CRM) tool.
- A move to a cloud environment that supports the charity to reduce its office footprint
- Office moves for Brooke UK, Brooke Ethiopia and Brooke East Africa.
- A review of the charity's procurement process that supports reducing 3rd party supplier costs.

The Designated funds at 31 March 2022 were £3.4m (see note 10), an increase of £3.0m versus last year. The Trustees anticipate the designated funds will be utilised over the next four years.

General funds

The General funds are comprised of the;

Minimum reserves – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to 5 months
- Settle any compensation to staff in accordance with legal and statutory requirements

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

GOING CONCERN

Whilst Brooke's programmatic work was disrupted during the first year (2020) of the global Coronavirus pandemic, our country programmes began to return to normal during the financial year ended 31st March 2022. We expect that they will be back to pre-pandemic levels by the 31st March 2023. The charity has been able to continue its operations during 2021 with the continued support its donors and funders. One of the biggest challenges going into the new financial year is the current 'Cost of living crisis' and we have further enhanced our planning processes to cover this.

Brooke's planning process was previously enhanced to include a longer term (5 years) financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas.

The modified processes have supported the Trustees in ensuring the Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

The General Funds held at 31 March 2022 amounted to £11.2m which equates to four months in excess of the Charity's Minimum Reserve policy. The General Funds include the £3.4m the Trustees designated at the 31st March 2022 to support the new strategy, this designated fund will be reviewed by the Trustees on an annual basis and adjusted as required.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- **To safeguard the funds of the Brooke**
- **To make secure investments which will grow in value sufficiently to protect the funds against inflation**
- **To generate the best return possible from these funds in order to assist the Brooke to carry out its purposes, within the limits of safety detailed as above**

An ethical investment policy was approved by the Board that mirrors the Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2022, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required for at least four years.

INVESTMENT PERFORMANCE

The total return for the year to 31st March 2022 on Brooke's longer-term investments was -5.9% versus the previous period. Investor confidence in the market was buoyant during the first three quarters of 2021-22 however the conflict in Ukraine and an overall rerating of growth assets has resulted in a more cautious outlook. The investment performance compares against the benchmark indices in the range of -3.2% to -3.6%. The investments were held in fixed interest, cash, Infrastructure, absolute return funds and UK and International equities.

Risk Management & Internal Control

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a bi-annual basis, ranked by the likelihood of occurrence and potential impact on our operations. Major risks and the risk management process are discussed with the Finance Committee and the Board twice a year. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The Board has in place key controls including:

- A clear organisational structure with appropriate levels of accountability and reporting.
- Delegation of financial authority and decision-making powers by the Board to the Chief Executive, within specified limits.
- Clear statement of matters that are reserved to the Board.
- Comprehensive strategic planning, budgeting and management reporting.
- Formal agendas for all Board and committee meetings.
- Formal written policies.
- Clear authorisation and approval levels.

THE PRINCIPAL AREAS OF RISKS AND THE MITIGATION PLANS FOR BROOKE ARE:

Risk	Mitigation
In the current employment market there is not enough expertise or resource to ensure successful delivery of the strategic projects required to support the new strategy. There is also exposure from loss of key personnel and the inability to recruit replacements.	Take active and innovative recruitment steps to reach and retain the best candidates to deliver on key strategic projects, (including the CRM/Data project new Chief Technology Officer working together with FundComm on this). Review and update staff motivation/ retention areas through clear action plans from the staff survey etc.
Inability to develop accessible reporting that supports our new Fundraising strategy. We also face a demanding phase in our data governance which prevents appeal optimisation, leading to a reduction in our income, undermining strategic success and reputational damage.	Data improvement work stream identified, approved, resourced and implemented with a new data strategy being developed by the newly appointed Chief Technology Officer. In support of the new strategy a new CRM system is currently being selected and expected to go live over the next two years. Finance continue to support Fundraising and Country Offices to support the budgeting and reporting of restricted funds.
Safeguarding and the abuse of power are identified in Brooke country offices/ programmes leading to a negative impact on the victim and a reputational damage for the organisation – both within the country and Brooke globally.	Safeguarding Policy, Procedures and training in situ in country programmes (including trustees) with Code of Conduct and Malpractice in the Workplace. In May 2022 an independent review of global policy was undertaken which resulted in a positive review of the Brooke's Safeguarding approach. Further work to be carried out in 2023 focusing on survivor centric training, risk assessments and training investigators. In the UK a very skilled HR team can provide professional expertise at all times. Crisis management exercise will include a safeguarding issue.
Ongoing delays to the resolution of the Legal Registration and Entity Issue in CP (currently India, with Pakistan appearing to reaching a successful conclusion) leads to the Brooke Office having to close down and a corresponding direct effect on programme delivery and corresponding financial risk requiring alternative model for delivery.	Continue to maintain a close working relationship between the Country Programme legal team and Brooke UK legal team. Maintain a close collaboration between Affiliate and UK Boards. Contingency planning to open a Brooke UK branch as soon as possible.
The current 'cost of living crisis' in the UK could impact our supporters, resulting in reduced income levels. This could potentially affect our ability to deliver planned activity. Further, enhanced inflation levels within our overseas programme countries may reduce the scale of operations underway.	The Board and senior leadership team will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. We will ensure we have prioritised key programmatic activities so that in the event of a decrease in our income, we can still deliver on key strategic objectives.

Structure, governance and management

Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2021–22 the London office, with an average of 216 UK staff led by the Chief Executive, funded and advised all overseas operations and staff and kept in touch with approximately 85,000 active supporters in the UK and through Brooke Netherlands and Brooke USA with over 35,000 and 1,500 active supporters respectively.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopting values and creating a culture which helps achieve Brooke's charitable purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board's approach to diversity underpins its leadership and decision making, ensuring consistent transparency and accountability.

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met virtually four times in 2021/22. Trustees who served during the year are shown on page 26.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year. A fundraising panel supports the Executive to identify fundraising opportunities. The committees have no decision-making powers, however can make recommendations to the board.

The terms of reference and membership of every committee is set by the Board of Trustees.

Trustees are appointed by co-option and serve an initial term of four years calculated from the AGM at which their appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second four-year term and may serve an additional year if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company comprise all of the Trustees. The members have guaranteed the liabilities of the company, up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Short-listed applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke. Each Trustee is linked with a country of operation and new Trustees are encouraged to visit an overseas operation as soon as practicable after their appointment.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairman and individual directors. The evaluation of the Board, which includes comments for the senior staff team, considers the balance of skills, experience, independence and knowledge of our organisation.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve the Brooke's purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The Board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is also responsible for approving the policies and organisational strategy, and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on his performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out on page 26) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the market place, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas.

Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through partnership with organisations operating in Afghanistan, Guatemala, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The address of each is shown on page 60.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets annually. This has no executive function but provides advice to the Brooke Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2021/22, the following organisations worked in partnership with Brooke.

PARTNERSHIPS WITH BROOKE UK

DCA Livestock Programmes (DCA) in Afghanistan

AfghanAid in Afghanistan

Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

Fundación Equinos Sanos para el Pueblo, Guatemala

Veterinarios Sin Fronteras, Honduras

La Cooperativa de Agroturismo Rural – BIOMETEPE R.L., Nicaragua.

ADDAC (la Asociación para la Diversificación y el Desarrollo Agrícola Comunal), Nicaragua. OCTUPAN (la Asociación OCTUPAN ''Lugar de Grandes Caminos''), Nicaragua.

Centro Alexander Von Humboldt, Nicaragua

BROOKE ETHIOPIA

Send A Cow – Ethiopia

Women's Empowerment - Action

BROOKE INDIA

U.P. Pt. Deendayal Upadhyay Pashu Chikitsa Vigyan Vishwavidyalaya (DUVASU) *

Delhi Management Association *

Agriculture Skill Council of India (ASCI) *

Rajasthan University Veterinary and Animal Sciences (RAJUVAS) *

Institute of Rural Management *

G. B. Pant University of Agriculture and Technology *

National Academy of Veterinary Sciences (NAVSI) *

Kamdhenu University *

Equine Farriery Foundation *

Acharya Narendra Dev University of Agriculture and Technology *

Guru Angad Dev Veterinary and Animal Sciences *

Bihar Animal Science University *

National Research Centre on Equines *

Sher-E-Kashmir University of Agricultural Sciences and Technology *

Chaudhary Sarwan Kumar, Himachal Pradesh, Krishi Vishwavidyalay *

Xavier University *

BROOKE PAKISTAN

Sindh Rural Support Organisation (SRSO)

National Rural Support Programme (NRSP)

Thardeep Rural Development Programme (TRDP)

Sukaar Foundation

Labour Education Foundation (LEF)

World Wide Fund for Nature (WWF) *

Brick Kilns Owners Association (BKOA) *

Pakistan Girls Guide Association (PGGA) *

Association for Biorisk Management (ABM) *

Ripha College of Veterinary Sciences *

Livestock & Dairy Development Punjab (L&DD) *

Livestock & Dairy Development Sindh (L&DD) *

Livestock & Dairy Development Khyber Pakhtunkhwa (L&DD) *

The University of Agriculture Faisalabad (UAF) *

The University of Veterinary and Animal Sciences Lahore (UVAS) *

BahauddinZakariya University Multan (BZU) *

The University of Agriculture Peshawar (UAP) *

Society for Prevention of Cruelty to Animals – Punjab (SPCA)*

BROOKE EAST AFRICA

Africa Network for Animal Welfare (ANAW)

Agency for Cross Border Pastoralists Development (APAD)

Arusha Society for the Protection of Animals (ASPA)

Caritas – Kitui

Farming Systems Kenya (FSK)

The African Institute for Economic and Social Development (INADES) – Formation Kenya

INADES – Formation Tanzania

Kenya Network for Dissemination of Agricultural Technologies (KENDAT)

Send a Cow Kenya (SACK)

Support for Tropical Initiatives in Poverty Alleviation (STIPA)

Vétérinaires sans Frontìeres Germany (VSFG)

Vétérinaires sans Frontìeres Suisse (VSF-Suisse)

Government Line Ministries (national, counties & local levels):

- Agriculture & Livestock *
- Social Services/Community Development/Gender & Public Services *
- Education *

OIE - Regional Office *

The African Union Inter-African Bureau for Animal Resource (AU-IBAR) *

Intergovernmental Authority on Development (IGAD) *

East Africa Community (EAC) *

Kenya Society for Protection and Care of Animals (KSPCA) *

Kenya Agriculture and Livestock Research Organisation (KALRO) *

Tanzania Livestock Research Institute (TALIRI) *

International Livestock Research Institute (ILRI)*

Veterinary Universities:

- University of Nairobi *
- Egerton University *
- Kenyatta University *
- Sokoine University *
- Chuka University *

Directorates of Vet Services and Veterinary Boards *

Disaster Management Authorities *

National Authority For The Campaign Again (NACADA) *

Development & Conservation Organisations (various locations):

- FAO * – VSF-Suisse
- CARE International * – Caritas
- World Vision * – FSK, SACK
- Hand in Hand * – FSK, SACK
- Kenya Forest Association * – KENDAT
- Green Belt Movement * – FSK
- Micro and Small Enterprise Organizations *

BROOKE WEST AFRICA

Union des Groupements Associés du Niombato, UGAN – Senegal

Union des Groupements Paysans de Meckhé, UGPM – Senegal

Association pour la Protection des Animaux et de L'Environnement, ASPAE - Senegal

Fédération des Associations Paysannes de la Région de Louga, FAPAL - Senegal

Union Régionale des Associations Paysannes de Diourbel, URAPD - Senegal

Action pour la Promotion des Initiatives Locales, APIL – Burkina Faso

Institut Africain pour le Développement Économique et Social , INADES – Burkina Faso

* Strategic/knowledge partners

GRANT MAKING PROCEDURES

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region. Brooke UK also gives grants on a proactive basis.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity Trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Central America, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- the support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improving the health and welfare of such animals.

2. The benefit must be to the public or a section of the public

This report explains in detail the criteria Brooke uses for selecting the geographical areas in which it operates.

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

No material uncertainties have been identified by the Trustees that can cast significant doubt about the ability of Brooke to continue its operations.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company 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 charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as each of the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- Each of the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 28 September 2022 and signed on their behalf:

Kirsty Hayes
Chair
17 October 2022

Independent Auditor's Report to the Members and the Trustees of the Brooke Hospital for Animals

OPINION

We have audited the financial statements of the Brooke Hospital for Animals for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit;

- the information given in the Trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement [set out on page 37], the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of assurance reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tim Redwood
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

31 October 2022

Financial Statements

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations and legacies		19,774,908	1,741,954	21,516,862	19,785,712
Other trading activities		55,963	–	55,963	58,839
Investments		122,385	–	122,385	123,674
Other		–	–	–	35
Total income		**19,953,256**	**1,741,954**	**21,695,210**	**19,968,260**
Expenditure					
Expenditure on raising funds		7,390,727	–	7,390,727	7,205,910
Expenditure on charitable activities:					
Direct intervention to improve equine animal welfare		4,262,508	618,883	4,881,391	4,786,847
Prevention of welfare problems		5,949,027	863,753	6,812,780	6,825,381
Influencing for improved animal welfare		1,597,086	231,885	1,828,971	1,673,781
Research		421,323	61,173	482,496	455,148
Total charitable activities	3	**12,229,944**	**1,775,694**	**14,005,638**	**13,741,157**
Total expenditure	4A	**19,620,671**	**1,775,694**	**21,396,365**	**20,947,067**
Net gains on investments	9	959,822	–	959,822	1,432,676
Net income/(expenditure)		**1,292,407**	**(33,740)**	**1,258,667**	**453,869**
Total funds brought forward	18	9,962,228	37,000	9,999,228	9,545,359
Total funds carried forward	14	**11,254,635**	**3,260**	**11,257,895**	**9,999,228**

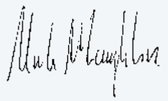
The notes on pages 44 to 61 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity Only 2022 £	Charity Only 2021 £
FIXED ASSETS					
Intangible Assets	8A	49,563	5,885	49,563	5,885
Tangible Assets	8B	978,041	1,175,918	978,041	1,175,918
Investments & long-term deposits	9	12,734,856	12,740,011	12,734,856	12,740,011
		13,762,460	13,921,814	13,762,460	13,921,814
CURRENT ASSETS					
Debtors	11	1,809,508	1,486,603	1,809,508	1,486,603
Cash at bank and in hand		4,106,663	3,506,893	4,094,552	3,494,458
		5,916,171	4,993,496	5,904,060	4,981,061
CURRENT LIABILITIES					
Creditors: amounts due within one year	12	8,420,736	8,916,082	8,408,625	8,903,647
NET CURRENT LIABILITIES		(2,504,565)	(3,922,586)	(2,504,565)	(3,922,586)
TOTAL NET ASSETS		**11,257,895**	**9,999,228**	**11,257,895**	**9,999,228**
THE FUNDS OF THE CHARITY					
Unrestricted Income Funds:					
General Funds	10	7,833,635	9,545,228	7,833,636	9,545,228
General Funds – Capitalised Assets:					
Designated Funds	10	3,421,000	417,000	3,421,000	417,000
Restricted Income Funds	10	3,260	37,000	3,260	37,000
TOTAL FUNDS		**11,257,895**	**9,999,228**	**11,257,896**	**9,999,228**

The notes on pages 44 to 61 form a part of these financial statements.
The financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Kirsty Hayes
Chairperson
17 October 2022



Mark McLaughlin
Honorary Treasurer
17 October 2022

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

		Total Funds 2022 £	Prior Year Funds 2021 £
Schedule A	**Net cash provided by (used in) operating activities**	**(223,050)**	**(1,923,373)**
	Cashflow from investing activities:		
	Dividends, Interest from Investments	122,385	123,674
	Proceeds from disposal	2,305	–
	Purchases of Fixed Assets – Tangible	(217,609)	(166,735)
	Purchases of Fixed Assets – Intangible	(49,220)	(5,858)
	Proceeds from sale of Investments	1,000,000	1,200,000
	Realised gain		
	Purchase of Investment	(35,041)	(29,107)
	Net cash provided by (used in) Investing activities	**822,820**	**1,121,974**
	Change in cash and cash equivalents in the reporting period	**599,770**	**(801,399)**
	Cash and cash equivalents at the beginning of the reporting period	**3,506,893**	**4,308,292**
	Cash and cash equivalents at the end of the reporting period	**4,106,663**	**3,506,893**
Schedule A	**Net movement in Funds for the reporting period (as per the Statement of Financial Activities)**	**298,844**	**(978,808)**
	Adjustments for:		
	Depreciation Charges	413,184	399,252
	Amortisation Charges	5,541	20,219
	Revaluation of Fixed Assets	–	–
	Dividends and Interest from Investments	(122,385)	(123,674)
	Loss/(Profit) on the sale of Fixed Assets	16	–
	Decrease/(Increase) in Debtors	(322,904)	3,501
	(Decrease)/Increase in Creditors	(495,346)	(1,243,863)
	Net cash provided by (Used in) operating activities	**(223,050)**	**(1,923,373)**

NOTES

Brooke was established in 1934 to treat horses left in Egypt after the First World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

1. ACCOUNTING POLICIES

A. BASIS OF PREPARATION

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Whilst Brooke's programmatic work was disrupted during the first year (2020) of the global Coronavirus pandemic, our country programmes began to return to normal during the financial year ended 31st March 2022. We expect that they will be back to pre-pandemic levels by the 31st March 2023. The charity has been able to continue its operations during 2021 with the continued support its donors and funders. One of the biggest challenges going into the new financial year is the current 'Cost of living crisis' and we have further enhanced our planning processes to cover this.

Brooke's planning process was previously enhanced to include a longer term (5 years) financial projection and scenario planning of the charity's income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas.

The modified processes have supported the Trustees in ensuring the Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Consolidation

The statement of financial activities and balance sheet consolidate the financial statements of Brooke. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006. The functional currency of the Brooke is GBP.

The gross income for the year was £21.7m (2021: £20.0m) and our gross expenditure was £21.4m (2021: £20.9m). The charity has a wholly owned subsidiary registered in England and Wales, Brooke Hospital for Animals Trading Ltd. (No.8959139).

The financial activities of the company are commercial activities such as Christmas card sales, Dorothy Brooke's diary and fundraising through sponsorship activities. The income generated by the trading company was £56k (2021: £59k) and resulted in net profit for the year of £32k (2021: £36k) that has been passed as Gift Aid to the Charity in furtherance of relieving immediate suffering and creating lasting change for vulnerable working equines.

The results of the subsidiaries are consolidated on a line by line basis and further details of the subsidiary are given in Note 16.

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

FIXTURES & FITTINGS	10%-20% per annum straight line
OFFICE EQUIPMENT	10%-25% per annum straight line
COMPUTERS & SOFTWARE	12%-33.3% per annum straight line
VEHICLES	15%-20% per annum straight line
LEASEHOLD IMPROVEMENTS	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, they will be amortised on the straight line basis over three years.

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- Probate has been granted
- Notification is over six months old
- The will is unlikely to be contested
- The estate has sufficient assets

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing the Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Note 4. Irrecoverable VAT is included as part of the expenditure to which it relates.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. The market value of the investments at the Balance Sheet date is £12,734,856. Investments in subsidiary undertakings are held at cost less impairment. An analysis of assets and liabilities is set out in Note 14.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support the Brooke to achieve its new strategy, the purpose of these funds is set out in note 10.

The Trustees anticipate the designated reserves to be fully utilised over the coming four years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction, and are disclosed in the Statement of Financial Activities.

As of 31 March 2022, Brooke had committed to 240.0m KES (GBP 1.6m), 171.4m INR (GBP 1.7m) and 211.0m PKR (GBP 0.9m). The value of the movement in the forward contracts from the date of commitment to 31 March 2022 was a decrease of £43,302 which has not been recognised in the financial statements.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2021: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

The items in the accounts that are considered to involve estimation and judgment, when applying Brooke's accounting policies include:

- revenue recognition where judgement is required to appropriately apply the income accounting policies explained in the accounting policy note above (Note 1E), for donations and legacy income:
- cost allocation methodology requires judgement as to the most appropriate bases to use to apportion support overheads and governance costs between raising funds and the charitable expenditure categories (see note 1F above):.
- Dilapidations provisioning – office provision for dilapidations are built evenly over the life of the lease based on latest available surveyor's estimates of the likely end of lease dilapidations bill for the property.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS & LEGACIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations	8,289,006	1,670,383	9,959,389	10,473,707
Legacies	11,485,902	71,571	11,557,473	9,312,005
Total	**19,774,908**	**1,741,954**	**21,516,862**	**19,785,712**

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £13.5m (2021: £12.3m)

3(a). CHARITABLE ACTIVITIES BY THEMATIC AREA

	Direct intervention to improve equine animal welfare £	Prevention of welfare problems £	Information & awareness raising £	Research £	2022 Total £	2021 Total £
Afghanistan	1,299	2,984	17	17	4,317	371,783
Egypt*	92,834	72,768	6	11,580	177,188	65,457
Ethiopia	1,161,483	730,292	34,285	54,789	1,980,849	1,957,526
India	925,777	1,318,879	306,042	190,843	2,741,541	2,125,353
Kenya	982,530	872,284	591,592	79,987	2,526,393	2,538,971
Nepal	38,837	49,336	27,137	–	115,310	70,516
Nicaragua	201,916	253,182	150,130	(2,747)	602,481	637,625
Pakistan	706,497	696,825	12,469	23,883	1,439,674	1,630,663
Senegal	403,274	981,510	63,597	1,830	1,450,211	1,481,745
	4,514,447	**4,978,060**	**1,185,275**	**360,182**	**11,037,964**	**10,879,639**
Indirect Support Costs – UK	113,120	565,599	559,088	37,706	1,275,513	1,133,911
Other Support Costs – UK	253,824	1,269,121	84, 608	84,608	1,692,161	1,727,607
Total	**4,881,391**	**6,812,780**	**1,828,971**	**482,496**	**14,005,638**	**13,741,157**

*Work in Egypt is funded through Brooke Netherlands

3(b) CHARITABLE ACTIVITIES – Analysis of individual amounts spent in each country is shown below:

	Amount Granted (Partnerships and Affiliates only) 2022 £	Amounts spent on direct implementation via Branches & UK 2022 £	Support Expenditure 2022 £	Total Charitable Activities 2022 £	Total Charitable Activities 2021 £
Afghanistan	3,187	–	1,130	4,317	371,783
Egypt	146,571	–	30,617	177,188	65,457
Ethiopia*	–	1,624,880	355,969	1,980,849	1,957,526
India	2,228,064	–	513,477	2,741,541	2,125,353
Kenya	2,146,105	–	380,288	2,526,393	2,538,970
Nepal	98,100	–	17,210	115,310	70,516
Nicaragua*	–	580,530	21,951	602,481	637,625
Pakistan	1,204,312	–	235,362	1,439,674	1,630,663
Senegal*	–	1,127,465	322,746	1,450,211	1,481,745
Indirect Support Costs – UK	–	–	1,275,513	1,275,513	1,133,911
Other Support Costs – UK	–	–	1,692,161	1,692,161	1,727,608
	5,826,339	**3,332,875**	**4,846,424**	**14,005,638**	**13,741,157**

*Country costs associated to Branches cannot be classed as grants to third party organisations.

4(a). TOTAL RESOURCES EXPENDED

	Grants £	Direct staff £	Direct other £	Support costs £	Governance costs £	Total 2022 £	Total 2021 £
Raising funds							
Fundraising	–	2,689,330	2,789,804	764,616	–	6,243,750	6,070,945
Supporter Services	–	502,366	409,737	127,285	–	1,039,388	1,025,434
Trading	–	21,989	–	–	–	21,989	20,172
Investment Management	–	–	85,600	–	–	85,600	89,359
	–	**3,213,685**	**3,285,141**	**891,901**	**–**	**7,390,727**	**7,205,910**
Charitable activities							
Direct intervention to improve equine animal welfare	4,207,877	260,750	117,670	253,824	41,270	4,881,391	4,786,848
Prevention of welfare problems	3,673,618	1,283,816	579,355	1,269,121	6,871	6,812,781	6,825,380
Information & awareness raising	1,095,424	544,599	104,339	84,608	–	1,828,970	1,673,781
Research	182,295	85,620	38,638	84,608	91,335	482,496	455,148
Total charitable activities	**9,159,214**	**2,174,785**	**840,002**	**1,692,161**	**139,476**	**14,005,638**	**13,741,157**
Governance costs	–	104,983	34,493	–	(139,476)	–	–
	9,159,214	**5,493,453**	**4,159,636**	**2,584,062**	**–**	**21,396,365**	**20,947 ,067**
Expenditure in support of activities	–	1,406,818	1,177,244	(2,584,062)	–	–	–
Total resources expended	**9,159,214**	**6,900,271**	**5,336,880**	**–**	**–**	**21,396,365**	**20,947,067**

4 (b). ANALYSIS OF GOVERNANCE EXPENSES

	2022 £	2021 £
Staff Costs	104,419	97,519
Trustee Expenses	6,794	229
Audit Fees	24,000	23,000
Other Expenses	1,027	3,554
Total	**136,240**	**124,302**

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2022 £	2021 £
Audit Fees for Statutory Audit	24,000	23,000
Non Audit Fees	–	–
Rental cost relating to operating leases		
Plant and Machinery	2,444	2,807
Land & Building	416,070	425,477

6 STAFF COSTS

	2022 £	2021 £
Salaries	6,300,018	5,869,192
Temporary Staff	229,168	215,242
National Insurance costs	617,094	571,578
Pensions and Other Costs*	664,647	738,881
Total	**7,810,927**	**7,394,893**

* In Note 4(a), Staff costs for branches amounting to £1,177,397 have been included within Programme costs.

AVERAGE NUMBER OF STAFF EMPLOYED

	2022	2021
Fundraising	50	45
Supporter Services	6	7
Charitable Activities UK	30	29
Charitable Activities Overseas (Branches)	91	87
Administration (including Support costs and Governance)	39	40
Total	**216**	**208**

REMUNERATION OF THE CHARITY'S KEY MANAGEMENT PERSONNEL

The key management personnel of the charity comprise the Trustees, the Chief Executive, Director of Fundraising, Director of Finance and Information Services, Director of International Programmes, Director of Animal Welfare and Sustainability and Director of Planning and Performance.

	2022 £	2021 £
Total salary of Key Management Personnel	586,074	533,527

Number of employees whose benefits, excluding employer's pension contributions, amounted to more than £60k	2022	2021
Between £60,001 and £70,000	10	6
Between £70,001 and £80,000	1	1
Between £80,001 and £90,000	–	1
Between £90,001 and £100,000	2	2
Between £100,001 and £110,000	1	1
Between £110,001 and £120,000	–	–
Between £120,001 and £130,000	1	–

The pension costs paid in respect of these employees amounted to £80,452 (2021: £66,129).

7. TRUSTEES' EXPENSES

Trustees' total expenses during the year amounted to £6,794 (2021: £229), of which £5,901 (2021: £Nil) related to visits to overseas centres. These expenses were incurred in respect of necessary duties carried out. 2 Trustees received reimbursements this year totalling £500 (2021: Nil).

The Trustees received no remuneration for their services.

A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £7,171 (2021: £5,164).

The UK charity received no donations from the Trustees (2021: £1,040) during the year.

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Website £	Total £
Cost			
At 31 March 2021	261,055	248,962	510,017
Additions	49,220	–	49,220
At 31 March 2022	310,275	248,962	559,237
Depreciation			
At 31 March 2021	255,170	248,962	504,132
Depreciation for the year	5,542	–	5,542
At 31 March 2022	260,712	248,962	509,674
Net Book Value			
At 31 March 2022	**49,563**	**–**	**49,563**
At 31 March 2021	**5,885**	**–**	**5,885**

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Fixtures and Fitting £	Machinery and Equipment £	Computers and Software £	Vehicles £	Total £
Cost						
At 31 March 2021	798,803	252,454	289,339	618,987	505,312	2,464,895
Additions	–	–	6,126	12,573	198,910	217,609
Disposals	–	–	(30,730)	(20,305)	(22,116)	(73,151)
At 31 March 2022	798,803	252,454	264,735	611,255	682,106	2,609,353
Depreciation						
At 31 March 2021	243,242	108,622	172,505	481,659	282,949	1,288,977
Depreciation for the year	159,761	39,814	49,170	85,635	78,805	413,185
Disposals	–	–	(29,498)	(19,236)	(22,116)	(70,850)
At 31 March 2022	403,003	148,436	192,177	548,058	339,638	1,631,312
Net Book Value						
At 31 March 2022	**395,800**	**104,018**	**72,558**	**63,197**	**342,468**	**978,041**
At 31 March 2021	555,561	143,832	116,834	137,328	222,363	1,175,918

9. GROUP AND CHARITY INVESTMENTS

	2022 £	2021 £
Market Value at 1 April	12,740,011	12,478,227
Disposals	(1,000,018)	(1,200,000)
Dividends reinvested	120,804	118,639
Fees deducted during year	(85,763)	(89,531)
Net gains	959,822	1,432,676
Market Value at 31 March	**12,734,856**	**12,740,011**
Historical Cost at 31 March	9,989,476	10,025,813

	2022 £	2021 £
Fixed Interest	2,205,236	2,431,733
UK Equities	1,067,681	1,341,824
Overseas Equities	5,792,820	5,700,307
Alternative Investments	2,228,128	2,077,741
Commodities	701,116	634,417
Cash & cash alternatives	739,875	553,989
Market Value at 31 March	**12,734,856**	**12,740,011**

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2021 £	Income £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2022 £
Unrestricted Funds						
General Funds	9,545,228	19,953,256	(19,620,671)	(3,004,000)	959,822	7,833,635
Designated Funds	417,000	–	–	3,004,000	–	3,421,000
Total Unrestricted Funds	**9,962,228**	**19,953,256**	**(19,620,671)**	**–**	**959,822**	**11,254,635**
Restricted Funds						
Afghanistan	–	6,000	(6,000)	–	–	–
Egypt	–	71,570	(71,570)	–	–	–
Ethiopia	–	141,267	(141,267)	–	–	–
India	–	329,220	(376,451)	47,231	–	–
Kenya	–	357,208	(376,842)	19,634	–	–
Guatemala	–	10,000	(10,000)	–	–	–
Pakistan	–	456,389	(511,114)	54,725	–	–
Senegal	–	124,842	(124,842)	–	–	–
Nicaragua	–	22,108	(22,108)	–	–	–
*Virtual Gifts	–	121,590	–	(121,590)	–	–
Ethiopia Research Wellcome	–	12,396	(12,396)	–	–	–
Global Farriery	–	44,334	(44,334)	–	–	–
Action for Animal Health	30,000	20,030	(50,030)	–	–	–
Remote Learning for Vets	7,000	25,000	(28,740)	–	–	3,260
Total Restricted Funds	**37,000**	**1,741,954**	**(1,775,694)**	**–**	**–**	**3,260**
Total Funds	**9,999,228**	**21,695,210**	**(21,396,365)**	**–**	**959,822**	**11,257,895**

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities.
Grants amounting to £284k were received from Brooke USA to fund work in Senegal, India, Pakistan, Nicaragua and Ethiopia.
Additionally donations totalling £76k were received from Brooke Netherlands in 2021-22, restricted to our work in Pakistan and India.

Note 10 continued

Designated reserves are funds to support the Brooke in a phased expansion to support the new strategy, in three key areas:

- A phased growth in existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change;
- Replacement of Brooke's Customer Relationship Management tool
- Moving Brooke's physical servers to the Cloud, Office move and other projects that would support the delivery of the new strategy

11. DEBTORS AND PREPAYMENTS

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Legacies Receivable	906,940	906,940	651,403	651,403
Tax Recoverable	265,068	265,068	179,555	179,555
Prepayments and accrued income	637,500	637,500	655,645	655,645
Total	**1,809,508**	**1,809,508**	**1,486,603**	**1,486,603**

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Grants committed to partners	5,718,878	5,718,878	5,898,047	5,898 ,047
Taxes and social security	140,858	140,858	138,517	138,517
Accruals and deferred income	2,561,000	2,548,889	2,879,518	2,867,083
Total	**8,420,736**	**8,408,625**	**8,916,082**	**8,903,647**

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

Lease Payments	2022 Land & Buildings	2022 Other	2022 TOTAL	2021 Land & Buildings	2021 Other	2021 TOTAL
Not later than one year	610,809	2,694	613,503	615,318	2,694	618,012
Later than one year and not later than five years	778,494	898	779,392	1,386,857	3,368	1,390,225
Later than five years	–	–	–	–	–	–
TOTAL	**1,389,303**	**3,592**	**1,392,895**	**2,002,175**	**6,062**	**2,008,237**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	49,563	–	49,563
Tangible Assets	978,041	–	978,041
Investments	12,734,856	–	12,734,856
Current Assets	5,912,911	3,260	5,916,171
Current Liabilities	(8,420,736)	–	(8,420,736)
Net Assets	**11,254,635**	**3,260**	**11,257,895**
Charity			
Intangible Assets	49,563	–	49,563
Tangible Assets	978,041	–	978,041
Investments	12,734,856	–	12,734,856
Current Assets	5,900,800	3,260	5,904,060
Current Liabilities	(8,408,625)	–	(8,408,625)
Net Assets	**11,254,635**	**3,260**	**11,257,895**

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2021: none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by shares incorporated in England and Wales.

The principal activities for Brooke Hospital for Animal Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities' charitable purpose.

The results for the year of the subsidiary undertakings are given below.

	2022 BHAT £	2021 BHAT £
Total income	55,963	58,839
Total expenditure	(24,251)	(22,564)
Net income	31,712	36,275
Gift to Brooke Hospital for Animals	(31,712)	(36,275)
Retained surplus/ (deficit) for the year	–	–
Total Assets	12,111	12,735
Total Liabilities	(12,111)	(12,735)
Total Funds	–	

At 31 March 2022, Brooke Hospital for Animals Trading Limited owed the parent charity £11,000 (2021 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,262 (2021 £2,392) with the parent charity for loan interest charges and use of name and logo.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and legacies	2	18,153,835	1,631,877	19,785,712	19,823,669
Other Trading activities		58,839	–	58,839	44,206
Investments		123,674	–	123,674	199,401
Other		35	–	35	12,493
Total income		**18,336,383**	**1,631,877**	**19,968,260**	**20,079,770**
Expenditure					
Expenditure on raising funds		**7,205,910**	**–**	**7,205,910**	**7,117,284**
Expenditure on Charitable activities:					
Direct intervention to improve equine animal welfare		4,166,503	620,344	4,786,847	5,600,418
Prevention of welfare problems		5,940,856	884,525	6,825,381	7,902,360
Influencing and awareness raising		1,456,870	216,911	1,673,781	1,961,376
Research		396,164	58,984	455,148	531,729
Total charitable activities	**3**	**11,960,393**	**1,780,764**	**13,741,157**	**15,995,883**
Total expenditure	**4A**	**19,166,303**	**1,780,764**	**20,947,067**	**23,113,167**
Net gains on investments	9	1,432,676	–	1,432,676	515,475
Net (expenditure)/income		**602,756**	**(148,887)**	**453,869**	**(2,517,922)**
Reconciliation of funds:					
Total funds brought forward	18	9,359,472	185,887	9,545,359	12,063,282
Total funds carried forward	**14**	**9,962,228**	**37,000**	**9,999,228**	**9,545,359**

18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2021

	31 March 2020 £	Income £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2021 £
Unrestricted Funds						
General Funds	7,899,472	18,336,383	(19,166,303)	1,043,000	1,432,676	9,545,228
Designated Funds	1,460,000	–	–	(1,043,000)	–	417,000
Total Unrestricted Funds	**9,359,472**	**18,336,383**	**(19,166,303)**	**-**	**1,432,676**	**9,962,228**
Restricted Funds						
Afghanistan	–	6,000	(6,000)	–	–	–
Egypt	–	53,704	(53,704)	–	–	–
Ethiopia	–	171,638	(182,024)	10,386	–	–
India	–	291,730	(347,075)	55,345	–	–
Kenya	–	410,541	(428,957)	18,416	–	–
Nepal	–	1,000	(1,000)	–	–	–
Pakistan	–	399,977	(462,906)	62,929	–	–
Senegal	185,887	1,000	(188,570)	1,683	–	–
Nicaragua	–	13,962	(13,962)	–	–	–
*Virtual Gifts	–	148,759	–	(148,759)	–	–
Ethiopia Research Wellcome	–	11,609	(11,609)	–	–	–
Global Farriery	–	58,500	(58,500)	–	–	–
Action for Animal Health	–	40,000	(10,000)	–	–	30,000
UK Covid19 Response	–	5,000	(5,000)	–	–	–
Remote Learning for Vets	–	18,457	(11,457)	–	–	7,000
Total Restricted Funds	**185,887**	**1,631,877**	**(1,780,764)**	**-**	**-**	**37,000**
Total Funds	**9,545,359**	**19,968,260**	**(20,947,066)**	**-**	**1,432,676**	**9,999,228**

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities.
Grants amounting to £280k were received from Brooke USA to fund work in Ethiopia, India and Kenya.
Additionally donations totalling £36k were received from Brooke Netherlands in 2020-21, restricted to our work in Pakistan.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	5,885	–	5,885
Tangible Assets	1,175,918	–	1,175,918
Investments	12,740,011	–	12,740,011
Current Assets	4,956,496	37,000	4,993,496
Current Liabilities	(8,916,082)	–	(8,916,082)
Net Assets	**9,962,228**	**37,000**	**9,999,228**
Charity			
Intangible Assets	5,885	–	5,885
Tangible Assets	1,175,918	–	1,175,918
Investments	12,740,011	–	12,740,011
Current Assets	4,944,061	37,000	4,981,061
Current Liabilities	(8,903,647)	–	(8,903,647)
Net Assets	**9,962,228**	**37,000**	**9,999,228**

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Registered in England and Wales.
Company number 04119581.

A company limited by guarantee with the legal name The Brooke Hospital for Animals.

A charity registered with the Charity Commission Charity No. 1085760

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RELATED ORGANISATIONS

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BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

THE BROOKE HOSPITAL FOR ANIMALS

England & Wales - Charity number 1085760

Accounts

BROOKE
ACTION FOR WORKING HORSES AND DONKEYS

ADAPTABILITY IN THE FACE OF UNCERTAINTY

Annual Report & Accounts
2020/21

Welcome to Brooke

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2020/21 – The highlights

1.6 MILLION
working equids benefitted from our work this year

70,522 WORKING ANIMALS
given access to shelter in Ethiopia

£9.3 MILLION
raised through legacies

NEW 2025 GLOBAL STRATEGY
developed and approved

1ST FARRIERY SCHOOL
outside of Europe and North America established in Senegal

ACTION FOR ANIMAL HEALTH
coalition ready for launch

BAN ON DONKEY SKIN TRADE
in Kenya achieved

£10.5 MILLION
raised in donations

122,000
active supporters worldwide

Message from Chris

Our response to an unprecedented year was both brave and bold

Joining as Chief Executive at Brooke in November 2020, I entered into one of the most testing years in our history. The normal processes of induction, face to face meetings and a visit to see our teams overseas, were replaced with the burning priorities of the health and welfare of our people and partners and ensuring we continued to deliver for the animals and communities that depend upon us.

Fortunately, the Brooke family is made up of extraordinarily committed and dedicated employees and extraordinarily generous and loyal supporters. This combination means we were still able to deliver so much despite the very demanding environments in which we were working. In fact, we reached more working equids directly last year – 1.6m – than we did in the previous one. This is an outstanding achievement of which we are very proud.

What shone through last year was the resilience, adaptability and innovation of our programme work. Rather than put some projects on hold due to Covid restrictions, such as the training and mentoring of paravets, we used technology to ensure we could still provide the support required.

We implemented emergency feeding and treatment programmes to ensure suffering was reduced and that the fragile economic circumstances faced by many equine owners did not result in an animal welfare crisis. And we continued to make the case for working equids at a local, national and international level resulting in a ban on the donkey skin trade in Kenya.

A further significant achievement was the completion of our new Global Strategy which will run from 2022-25 – which you can read more about on page 30. We've amended our vision and mission to be more aspirational and reflective of the change we want to see – not just the eradication of suffering but a life worth living for working equids.

This year (21/22) will be a transitional year where we prepare for the new strategy and ensure our organisation is fit for the future. We want to improve how we measure our impact on animals and people. We want to embrace the opportunities digital technology can offer to make a bigger impact. And we are focusing on ensuring that every pound we spend is done so as efficiently and effectively as possible.

Brooke has a proud history and an exciting future. Guided by our beliefs and values we will continue to be the voice for working horses, donkey and mules and won't rest until they have a life worth living.

With warmest regards
Chris Wainwright

Message from Kirsty

A year of uncertainty met with adaptability and resilience

I am extremely proud to present this annual report having assumed the position of chair from my predecessor, Sir Evelyn Webb-Carter, in December 2020.

I have long been a supporter of Brooke and it's a privilege to be the Chair of an organisation that has been improving the plight of working horses, donkeys and mules since 1934.

2020/21 was a difficult and uncertain year for all charities and their beneficiaries. The Covid pandemic impacted every aspect of our work so I am delighted that our teams and partners were still able to deliver such amazing outcomes on the ground. I want to thank all of Brooke's employees and partners for their incredible efforts and our supporters for making it happen.

The global pandemic caused widespread economic uncertainty and, like many others, Brooke's income dropped slightly last year. Through good planning and governance, Brooke's board has ensured that we are in a strong position to shoulder this fluctuation in income. However, ensuring long term financial sustainability will be a priority for the board over the next period so we can provide the continuity of work our mission requires.

The new global strategy was approved by the board and we are excited about the potential for doing even more in the future for working equids and the communities that depend upon them. The board and I want to see Brooke as a bold, visionary and innovative leader wherever we operate.

We also want Brooke to be the best run and governed organisation that holds ourselves to the highest standards. We will ensure that issues including safeguarding, employee wellbeing, strong financial management and demonstrable impact are at the top of our agenda.

I want to finally recognise others who help make Brooke such a success. From our President, HRH Duchess of Cornwall, to the local community fundraisers, your commitment enables Brooke to continue to make a lasting difference.

Kirsty Hayes

Your kindness in numbers

All the great success stories you will read in this report were made possible by the wonderful people and organisations that support us. It's been a tricky year but to all our kind donors, volunteer groups, and those who have left us a gift in their will – we say a huge THANK YOU.

£10.5m

in donations
up by 9% vs 2019/20

£9.3m

in legacies
down by 9% vs 2019/20

Three year old Eden from the Isle of Wight raised over £650 with the help of his pony Lego.

Essex vet Ben ran over 120 miles during 2020 to raise over £3,000 for Brooke.

Dedicated supporter Olivia didn't let Covid stop her from raising over £250 at Christmas.

We celebrated our 1st ever DonkaDoodle winners Megan, Jessica and Yashitha.

'BEST OF FRIENDS'
by Megan Elizabeth (adult category)

'I'M ALL EARS'
by Jessica, age 13 (teen category)

'MY LOVE FOR HORSES'
by Yashitha, age 10 (under 12 category)

the 2.6 challenge

Launched in April 2020 the 2.6 challenge was part of the Save the UK Charities campaign, from the organisers of the postponed London Marathon. Our supporters came up with some really creative activities based around the numbers two and six and together raised £12,000!

We are Brooke

An international animal welfare organisation, who've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that need them, for over 80 years.

OUR VISION

Our vision is of a world in which working horses, donkeys and mules are free from suffering.

OUR MISSION

Our mission is to transform the lives of vulnerable working horses, donkeys and mules around the world. We relieve their immediate suffering and create lasting change by working with people, communities and organisations.

OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.

Our Beliefs

- We believe all animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- We believe a kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- We believe that good animal welfare starts with people. We recognise that in order to achieve change at scale we need to inspire compassion in others.
- We believe that for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- We believe that by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.

2025 Global Strategy

Looking forward to the next five years we've amended our vision and mission to mark a bold, new level of ambition. We want to do more than eradicate suffering – we want to create a life worth living for each and every working horse, donkey and mule. See our new vision and mission, and how it fits with our 2025 Global Strategy on page 30.

Where we work

Brooke is a global organisation, with established branches, affiliates and sister organisations in ten countries and regions. We also work extensively beyond the borders of our key countries, through partnerships and projects.

Our headquarters, in the UK, and sister organisations, Brooke USA and Brooke Netherlands deliver vital support to our projects across the globe.

OUR REACH IN NUMBERS

Below you can see how many animals, owners, communities and health providers we have managed to reach this year alone. However, many more benefit indirectly from the work we do to get working animal welfare into global, national, regional and local priorities and policies.

COUNTRY FOCUS

Spotlight on... East Africa & the Donkey Skin Trade

After previously securing a ban in Kenya, we launched a new petition calling upon the Intergovernmental Authority on Development (IGAD) to ban the trade of donkey skins across the entire region of East Africa.

Home to the highest donkey population in the world, East Africa has become a hotspot for donkey skin traders. Donkeys are being killed for their skins in order to fulfil the growing demand for ejiao, a gelatin used in traditional Chinese medicine and beauty products.

They are often stolen from families who depend on them for their livelihoods – families who may already be struggling and living below the poverty line.

We are supporting donkey owners to take a stand against this devastating trade and protect their families and livelihoods.

Members of donkey owning networks marched to the office of Kenyan Agriculture Cabinet Secretary, to highlight how the donkey skin trade has affected them.

Brooke is calling for a global ban on the trade of donkey skins and a crackdown on cross-border smuggling of donkeys for their skins.

The demand is currently estimated to be

4.8 million skins each year,

which means that almost half of the world's donkeys could be wiped out in the next five years.

We currently have two ongoing petitions, one to call leaders across the world to ban the trade, and the other, to target the Intergovernmental Authority on Development (IGAD) and bring about a targeted ban in East Africa.

So far 10 countries including Senegal and Pakistan have already announced trade bans – if more world leaders took steps to end this animal cruelty, we have the chance to end this horrendous working for good.

Performance against our strategic goals

Compiling our end of year results has been challenging this year, as Covid-19 has prevented some of our data collection processes. And it's also had an effect on the activities we've been able to carry out during the year, for example decreasing our regular community outreach actions.

However, the adaptability and commitment of our employees, affiliates and partners means we've still been able to achieve significant progress against our two key strategic goals.

1. Global Reach:

Reaching more working horses, donkeys and mules worldwide

This year 1.6M working horses, donkeys and mules have directly benefitted from activities delivered by Brooke, our partners or affiliates – exceeding our target.

Countless other equids have also indirectly benefitted from our advocacy and influencing work, as we work hard to raise the profile of working equids in local, regional, national and international process and policy.

At a country level some of our programmes did not achieve their planned targets for global reach. There were a number of reasons for this, including Covid-19 restrictions that prevented us from getting to certain areas, and the reduction in animal numbers held by owners because of the donkey skin trade.

2. Sustainable Improvement:

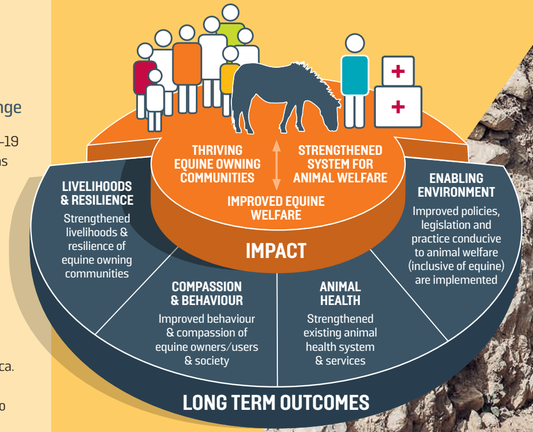
Programmes that deliver sustainable change

No evaluations were carried out this year due to Covid-19 restrictions, therefore the sustainability of interventions was not assessed independently.

However, with restrictions in place, country programmes have been able to see how some activities continued to run without in-person support by Brooke – giving a great indication of their sustainability.

Notable sustainable change successes this year included the commencement of a Farriery School in Senegal – the first outside of Europe and North America. As well as improved access to essential veterinary medicines and vaccines in Ethiopia, which could lead to national improvement in medicine access for animals.

OUR THEORY OF CHANGE



ETHIOPIA

Improving the welfare of working equids one shelter at a time

Among the best coffee growing regions in Ethiopia, Gedeb is home to a large number of working equids. Working day and night, all year long, these loyal animals have to endure both the intense heat of summer, as well as the cold wet months of the rainy season.

These extremes in weather were making life very difficult for the animals. Many would suffer heat stress related issues in the summer; often leading to collapse and sometimes death. And then in the winter they would experience hoof and skin problems from the hours spent on the wet, muddy ground.

Responding to this need, Brooke built an Equine Welfare Service and Training Shelter in the busy market centre. Managed by around 30 local young people, the shelter offers protection to 150 working equids a day.

After miles of travel with heavy loads on their back, working animals can now enjoy free time sheltered with water and feed. And for owners it's also a place of learning; where they can get support from animal welfare advocates.

A safe, secure place where owners can leave their horses – the shelter is often full on busy market days.

"Market days were hell days for working animals," according to Tesfahun who owns three working horses, "Brooke changed those days into heaven days."

Thanks to the shelter, hobbling lesions and heat stress-related problems have dramatically dropped, according to Brooke team leader Mr Biniyam. And the community has seen how important shelter is for the health of their animals.

Since this first shelter was built in 2019 over 1,000 other separate shelters have now been built by equine owners across Gedeb. Which means thousands of working animals can now get a decent rest in a place free from dung and mud after a hard day's work.

Our response to the pandemic

Covid-19 has continued to put untold pressure on working horses, donkeys and mules, and the communities that depend on them this year. But thanks to the generosity of our supporters, and the adaptability and commitment of our employees and partners all over the world we've been able to care for more working animals than ever.

Here are just a few examples of some of the ways we've adapted our work this year to ensure that working animals and their communities still got the support they needed.

Making masks in Pakistan

It's essential that equine owners keep working – even during a pandemic. If families can't earn a living, there is a very real risk that they will slide deeper into poverty and their animals will suffer.

In Faisalabad, Pakistan, we provided 500 free masks to brick kiln workers so they could continue to support their families and earn a living. The masks were made by a group of women who had learnt to sew as part of a Brooke initiative last year aimed at helping families to earn a living.

Elsewhere in Pakistan, we've also been working with partners to provide chlorine, sanitisers and masks, along with information on how to disinfect houses and stables.

Food security in West Africa

Ensuring there is enough food for people and for working horses, donkeys and mules alike is an ongoing challenge in parts of West Africa.

With the pandemic closing markets and disrupting work and travel, we've been helping communities access seeds, so they can grow fodder and crops to keep the whole family well fed, including their animals.

Keeping vets working

Another focus during the pandemic was to secure 'Essential Worker' status for vets and animal health providers, so they could continue to work. Through collaboration with governments from across the world we were able to achieve this in many countries.

PAKISTAN

Keeping the community covered during a crisis

During one of our regular community meetings in Karachi, we talked with equine owners and users about the importance of savings, and how they can help people be more resilient in the face of an emergency.

Following this conversation, a workplace community of 12 members started contributing to a savings box. Each member gave a small amount that was used to help maintain a saddlery tool kit and first-aid kits for the working animals of the community.

When Covid-19 struck, lockdown prevented our trained master saddler from getting to the community to provide his invaluable services. So, he contacted a local equine owner called Ali and asked if he could help support his fellow equine owners in his absence.

Thanks to the savings of the 12 community members Ali had all the tools and supplies he needed to repair his own saddle and those of others.

The community could see the clear benefits of this sustainable approach to savings and skills development. And now they are committed to improving their skills on equine farriery and have started to save to purchase an emergency farriery kit.

Already trained in basic saddlery, Ali was able to support his community and improve his skills during Covid-19.

AREA OF FOCUS

Strengthening livelihoods and resilience in equine owning communities

Working animals support entire communities and are – more often than not – either the sole or main source of income. In developing countries, the money earned by each working animal can support between five and 20 family members.

For both the people and animals of equine-owning communities to thrive they must be equipped with the right knowledge, skills and resources to care for their animals. Access to strong, affordable animal health systems is also essential.

This year we've seen a number of achievements in the area of strengthening livelihoods and resilience, here are a few highlights:

- Provided food and fodder seeds to communities in Senegal and Burkina Faso; helping them to feed themselves and their animals, and also giving them the opportunity to grow crops and recover some of the income lost to Covid-19.
- Significant progress has been made towards the completion of the Communities for Animals online programme; a resource that will help communities to build their capacity in all essential aspects of animal welfare.
- The set-up of more equine welfare groups which encourage positive equine welfare behaviours and support communities with things like savings and loan schemes to cover unexpected costs relating to their working horse, donkey or mule.
- Brooke West Africa teamed up with partners to install a new borehole in the village of Silmiougou, Burkina Faso – providing clean drinking water to the community and their donkeys, plus three other surrounding villages.

PAKISTAN

Building stronger communities from the inside out

Foot disease, abnormal hoof shape, improper shoeing, lameness – the working animals of a brick kiln in Wazirabad, Pakistan had been suffering with a variety of farriery issues. They were struggling to walk – let alone work in the challenging environment of the kiln.

When Brooke spoke to community members about the farriery problems, they explained that their farrier lived many miles from the brick kiln and was only able to visit every couple of months.

After seeing the pain that the animals were enduring daily, Brooke felt that training up a farrier from within the community, someone who could be close at hand when they needed him, would help both the animals and their owners.

Using locally made tools means fixing or replacing them in the future is cheaper and more sustainable for the community.

Trainee farriers are often astonished to learn that calm handling is sometimes all that's needed to allow them to trim hooves effectively.

The community agreed and could see how keeping the hooves of their animals in good condition would benefit them also, as it would allow them to work better.

Muhammad Fiaz volunteered and began a Brooke training programme, where he learnt about welfare friendly handling and restraining, proper foot trimming, shoe preparation, welfare friendly shoeing, common foot diseases, wound management and much more.

Now a fully trained Brooke farrier, Muhammad is able to improve the welfare of the animals working in the brick kiln and support his community, all while earning an additional income. As an equine owner he made around 15,000 rupees per month, but now as a farrier he often earns double that – around 30,000 rupees (about £290) per month.

The equine owners of this community are so much happier with the quality of farriery they now receive, and Muhammed and his family are very grateful for the additional income.

By working together, the community and Brooke have been able to solve the immediate animal welfare problem, as well as provide a sustainable, longer-term solution for the community.

AREA OF FOCUS

Improving behaviours of owners, users and society towards working horses, donkeys and mules

To ensure that every working equid has a life worth living, we need to support those who handle them daily – unlocking the compassionate and caring behaviours we know will improve their health and wellbeing long term.

Working with, and in, over 7,000 communities worldwide our 'One Welfare' approach helps us to overcome the greatest barriers and root causes of poor equine welfare and deliver lasting change.

£6.8m

Our total expenditure in this area and strengthening livelihoods and resilience.

Referred to in our accounts as prevention of welfare problems.

This year we've seen a number of achievements in the area of behaviour change, here are a few highlights:

- The launch of our free online repository of animal welfare indicators – that can be used by professionals worldwide to assess and improve animal welfare in their work.
- A successful Compassionate Handling International Workshop brought together all of Brooke's country programmes to review our work in handling and agree a shared list of priorities for the future.
- We seconded a Brooke animal welfare expert to the World Bank to support implementation of the OIE equine welfare standards (World Organisation for Animal Health).
- In Nicaragua, Central America we have improved the knowledge and understanding of compassionate handling for over 350 equine owners. And 11 communities in Waslala, a remote region located in central Nicaragua, now have access to information and support on good equine welfare.

AFGHANISTAN

Creating a connection that will last the test of time

When it comes to changing owner behaviour, who you pick to deliver your message is crucial. This year we saw the impact the right messenger can have – introducing Mrs Rezaie...

A cheerful, dedicated volunteer Mrs Rezaie travelled across Afghanistan to educate equid owners on better husbandry and the importance of seeking quality veterinary services at the right time to prevent animal suffering.

Thanks to her hard work many women and children, who are often the primary care givers for working animals, now understand the huge contribution these invisible helpers make. And how regular feeding and watering, as well as proper housing benefits both their animals and their families.

A training session facilitated by Mrs. Rezaie for the female equine owners in a village of Balkh province.

But more than that, her presence motivated owners to improve the condition of 166 animal stables – through better ventilation, air circulation and sun protection – all of which is helping to reduce the number of animals suffering from eye and lung problems in Afghanistan.

Mrs Rezaie worked in six different districts of Balkh and was able to help 678 working equids. But it didn't end there. She also visited five other provinces (Kabul, Nangarhar, Bamyan, Badakhshan and Takhar), and with her team was able to build the capacity of other facilitators working in coal mines, where 901 animals were reached.

Reaching such a large number of animals in very remote locations was a challenging target, but Mrs Rezaie's unwavering commitment and Brooke's experience made it possible.

Supporting local volunteer female facilitators to deliver welfare messages to the community has proven to be an extremely positive intervention. And by training and connecting children from different communities we can be confident that they will continue to be a voice for animal welfare long after Brooke has left the community.

Mrs Rezaie worked with

1,454

female & child equine owners

AREA OF FOCUS

Strengthening animal health systems

Strong animal health systems are critical to the health and welfare of working animals – providing equine-owning communities with access to appropriately trained animal health professionals with affordable and accessible essential medicines and vaccines.

They also play a critical part in reducing the likelihood of disease transmission from animals to people in a world where this risk – and the risk of antimicrobial resistance – is ever increasing.

This year we've seen a number of achievements in the area of strengthening animal health systems, here are a few highlights:

- Establishing a of Farriery School in Senegal – the first outside of Europe and North America
- The Worshipful Company of Farriers (WCF) announced their support for our Global Farriery Project.
- We are partnering with the World Veterinary Association to create a Global Essential Veterinary Medicine list for livestock.
- Brooke Ethiopia is leading vital work on access to essential veterinary medicines and vaccines, which could encourage national improvement in medicine access for animals, including pain relief.

£4.8m

Our total expenditure in this area.
Referred to in our accounts as direct intervention.

INDIA

Little kits make a big difference for animals in brick kilns

Life is hard for animals working in brick kilns. These staggeringly harsh environments are often unregulated – providing little protection or care for the animals that work there.

In Dholpur, Rajasthan the animals in 22 kilns frequently faced health issues such as painful wounds. Left to graze on free land they would come across barbed wire fencing used to protect crops as they searched for green grass.

Brooke India observed this problem and spoke to some of the equine owners about how to overcome it. However, the owners told them they felt they had little choice but to let their animals graze in this way, as they were unable to provide them with any other food.

Even though they tried to supervise the animals, it was hard to avoid the injuries, and due to the lack of veterinary services in the area, many wounds were left untreated and got much worse over time.

Brooke felt that if they could provide the brick kilns with first-aid kits and first-aid training, they may be able to improve the situation, so they got in contact with Dholpur's established Women Equine Welfare Group for support.

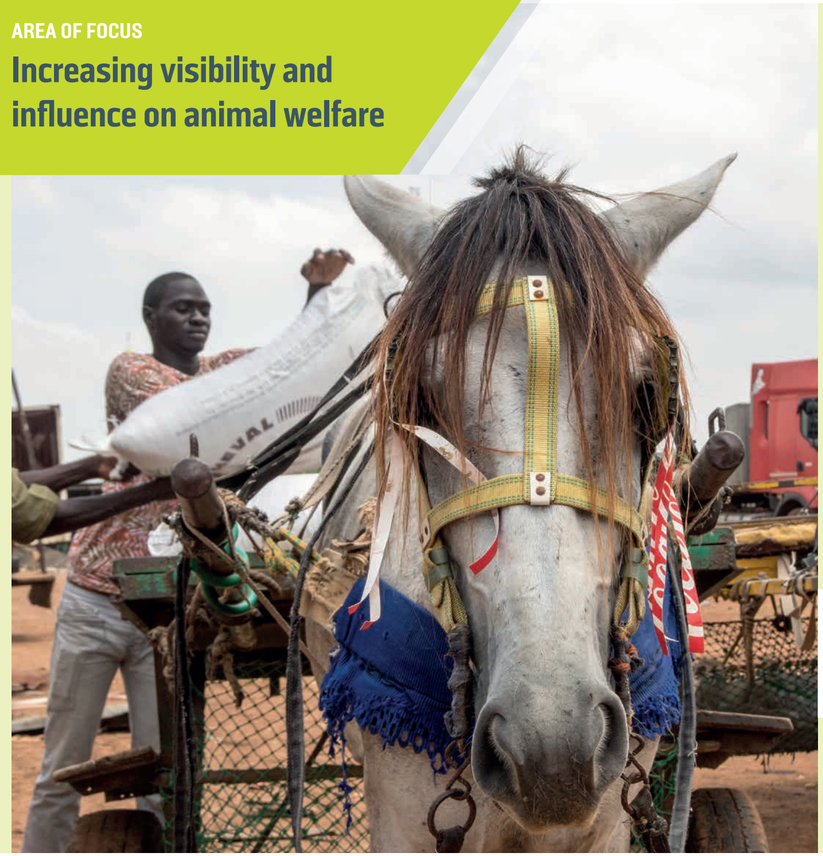
Each kit cost around INR 100 (about £1) to produce and the group has sold about 25 with a profit margin of INR 50-60 on each.

The group had been looking for a new way to generate income, so were happy to help create first aid kits for the kilns. Within no time they started preparing the kits, and simultaneously Brooke's team organised on-site first aid training for owners at the kilns.

Currently, 670 working horses, donkeys and mules and 400 owners have been able to take advantage of the first aid kits – helping them to care for their animals during an emergency, until professional veterinary help arrives.

AREA OF FOCUS

Increasing visibility and influence on animal welfare



To be able to achieve sustainable change in equine welfare, welfare-friendly laws and policies need to be introduced and implemented at global, regional, national and local levels.

A key component of our work is making sure working horses, donkeys and mules are taken into account in relevant existing policies as well as anything newly created.

This year we've seen a number of achievements in the area of increasing visibility and influence, here are a few highlights:

- We wrote a report on the contributions of working livestock to food security, and launched it at the annual meeting of the UN Committee of World Food Security.
- We represented Brooke in C7 for G7 – the leading function to input to the civil society communication that goes to G7. We have since heard that we will also be invited to formally participate in G7.
- We have supported our global colleagues with various regional policies, including input into the Economic Community of West African States (ECOWAS) animal welfare policy.

£1.7m

Our total expenditure in this area.

Referred to in our accounts as influencing for animal welfare.

SPOTLIGHT ON...

Action for Animal Health

Global animal health systems are vital to keeping animals in good health and welfare, as well as preventing disease outbreaks, some of which have the potential to spill over and infect humans. In the wake of a global pandemic we have called for urgent action to be taken to strengthen animal health systems and help prevent another pandemic.

Our Action for Animal Health Coalition campaign and alliance started in 2020 with a cross section of organisations to advocate for change at the highest levels. This year we have grown the coalition, and streamlined the call to action ready for launch during the World Organisation for Animal Health (OIE) general assembly in May 2021.

WEST AFRICA

Putting equine welfare firmly on the agenda

Brooke and a delegation from the Ministry of Livestock and Animal Production embarked on a tour of Senegal to see the animals this bylaw set out to protect.

Despite being signed in December 2016, a local bylaw protecting the horses and donkeys used to pull carriages in Dakar, Senegal, had not been systematically enforced.

Many animals had been left suffering as a result, and Brooke realised the only way to change this was to gain support from local officials.

In March this year, Brooke West Africa held a workshop attended by many top figures, including the Governor of Dakar, as well as representatives from carriage drivers' associations.

"These animals are a hugely important part of Dakar's economy and we need to ensure that they are protected. Thanks to this workshop, equine welfare is progressively gaining traction."

Emmanuel Sarr, Brooke West Africa Regional Director

They all agreed that going forward they would collaborate with Brooke to distribute health and safety booklets and promote better welfare practices. This would include the registration of carts in Dakar, routine checks, increased awareness of animal vaccines, and ensuring that traffic hours are respected, to help reduce congestion and accidents.

Enabling our strategy

Strategic partnerships

Our goals regarding Global Partnership have shifted somewhat this year, with ambitions regarding new grant partners restricted by personnel changes and the global pandemic. Despite this, the Global team has expanded through other types of collaboration, formalising new partnerships in research and external affairs.

Progress continues to be made within Brooke Country Programmes, with Brooke Latin America Caribbean and Brooke Ethiopia in particular continuing to develop exciting, new partnerships with an emphasis on human behaviour change.

The three UK-managed partner projects (AHTCS in Nepal, and DCA and AfghanAid, both in Afghanistan DCA) all performed well this year. And all contributed to the broader Covid-19 response in the communities they serve.

Evidence and insight

Although generating and disseminating evidence and insight has been difficult this year due to Covid-19, we have made progress. Our Evidence Agenda was finalised, and we published our second annual Research Review – giving key insights into the charity's research approach, achievements and lessons learned.

Our monitoring activities have been impacted quite heavily this year; data collection plans suffered delays due to Covid-19 and issues with data collection tablets, so these will now spill over into next year. The BrookeCheck roll out was also delayed due to lack of capacity to support migration, this is also being addressed in Financial Year 21/22.

Planned evaluations for FY20/21 were put on hold due to Covid-19. Country programmes plan to conduct evaluations in FY21/22 to feed into their strategic plans.

£0.5m

Our total expenditure in this area.
Referred to in our accounts as research.

Technology

This year there has been a significant amount of digital innovation not least in adapting to the global pandemic – including:

- A move to a 'digital first' fundraising approach – with success seen through the donkey skin campaign; which significantly and cost-effectively increased supporter numbers through digital channels.
- Bringing supporters direct to the field through technology by using Zoom workshops to transport them to welfare groups in India.
- An expansion of online learning to partners – a core part of capacity building in animal health.
- A rapid adaptation to working from home supported by technology and an increase in global engagement.
- Digital tools for HR performance management, data collection and community development to be rolled out.

We have drafted an outline digital strategy that sets out how we might use digital to achieve our goals in the next strategic period.

People

The past year has seen all staff learn to be more resourceful within the limits that remote working creates. There have been challenges for many around isolation and a need from Brooke Headquarters to focus more on staff wellbeing. Our HR team developed a resource-rich wellbeing site on Brooke Learning in response to this.

Black Lives Matter instigated a Systemic Racism site developed on Brooke Learning and a Global Diversity & Inclusion Steering Group was set up.

Recruitment for key roles continued last year, including our new UK CEO. Our Fundraising and Communication Directorate restructure created 10 new roles.

The development of the People Strategy is being considered, and includes a new global leadership development programme, new competencies for all, and a more integrated approach to Diversity and Inclusion.

Future proofing our income

This year Covid-19 has continued to impact our fundraising efforts, and at just under £20 million, our income at the end of the financial year almost £2 million less than we had anticipated at the start of year, before the pandemic hit. This was primarily down to legacy income in the pipeline that we have not received yet. This is an issue that is affecting legacy income across the charity sector.

Our regular giving income has been static this year. We are addressing this in our forthcoming new strategy.

Community fundraising struggled due to the impact of repeated lockdowns and restrictions on events.

Income from direct marketing has benefitted from enhanced management of Gift Aid and funds raised from the emergency appeal – exceeding initial targets.

Trusts and foundations income was slightly under budget this year. As a result of the economic impact of Covid, many scaled back their funding in favour of charities they already support.

Although we did not meet our income targets, significant improvement in digital acquisition and supporter engagement bodes well for future growth.

Safeguarding, compliance & governance

The rollout of Global Safeguarding Policies and Procedures has been updated to reflect the purchase and planned implementation of a new Reporting Tool which allows for direct and anonymous global reporting.

This means there is now one platform for all colleagues to report safeguarding incidents; making global reporting to the Board and Charity Commission transparent.

Each country has been responsible for translating global policies and procedures into their local languages, and each has trained a Safeguarding Focal Point. They have also been working hard to create effective training materials to raise safeguarding awareness across all staff. This rollout will run into 2021 as Covid-19 has disrupted the ability for training.

This year we've completed analysis to help us determine those supporters we should and should not be contacting in future, helping us to agree an appropriate paper/data retention approach.

In terms of consent, our Cookie Consent Management Tool went live in September, and we have completed the requirements for the storage of consent.

Brooke received a total of 297 complaints. Of these, 171 related to our fundraising activities this year. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator. We take each complaint seriously and they are all addressed in line with our Complaint handling procedure, which is is publicly available on our website.

A final draft of our International Governance Manual has been approved this year, and Brooke India, East Africa and Pakistan are now drafting their own local governance manuals.

Significant progress has been made in the roll out of our project management approach; a handbook has been published and we've added six new modules to our Learning Management System. We've also given partners access to the Project Cycle Management training course.

We've made progress with our organisational approach to gender this year. Our comprehensive Gender Audit has helped to raise the profile of gender equality and deliver some clear recommendations that we intend to take forward next year.

2025 Global Strategy – A life worth living

Over the next five years, we want to reach and improve the lives of as many of the world's 100 million working animals as possible – both directly and indirectly.

In order to do this, we've updated our vision and mission to go further, and we'll be focusing on three key strategic goals that we believe can get us there.

NEW VISION

Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.

NEW MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

GOAL 1

Transforming equine welfare in communities – supporting equine-owning communities to thrive and become more resilient.

GOAL 2

Increasing the visibility and inclusion of working equids – making sure their needs are covered in policy and practices at all levels.

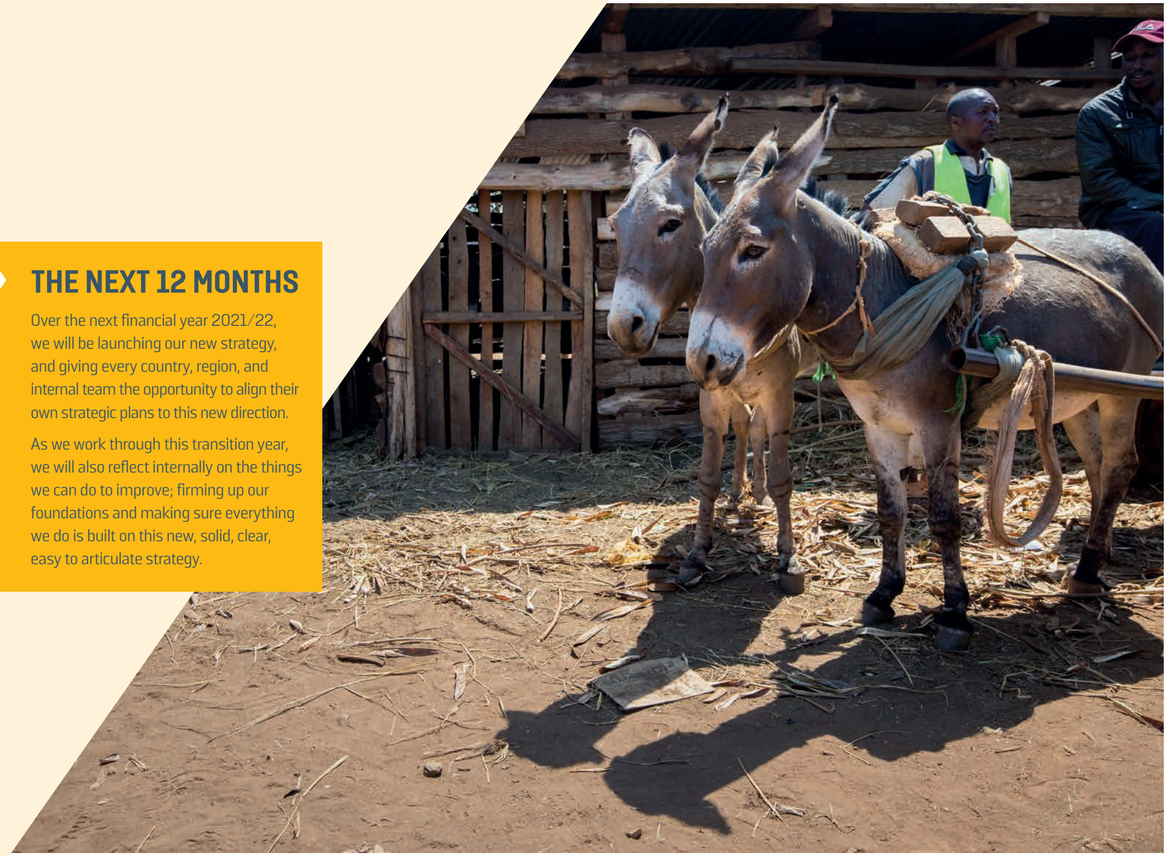
GOAL 3

Strengthening sustainable animal health systems – meeting both the immediate and future needs of working horses, donkey and mules.

THE NEXT 12 MONTHS

Over the next financial year 2021/22, we will be launching our new strategy, and giving every country, region, and internal team the opportunity to align their own strategic plans to this new direction.

As we work through this transition year, we will also reflect internally on the things we can do to improve; firming up our foundations and making sure everything we do is built on this new, solid, clear, easy to articulate strategy.



Charitable trusts and foundations

A critical source of funding and partnership for Brooke is the relationships we hold with a host of charitable trusts and foundations. We are proud that a third of our major funders have supported Brooke for at least 10 years and are incredibly grateful for the longevity and commitment of so many crucial trust and foundation partners.

This year, the Alborada Trust donated a fourth year of funding towards Brooke's work to transform the welfare of working equines in the brick kilns of Pakistan. Between 2017 and 2021 this project has directly improved the lives of 12,627 working horses, donkeys and mules in 515 kilns in Pakistan, as well countless more indirectly. Given the success of the strategy, there are plans to scale-up this work going forward.

Despite the annual Sir Peter O'Sullevan Award Lunch not taking place in 2020 due to Covid-19, The Sir Peter O'Sullevan Charitable Trust continued to support Brooke, by generously awarding a significant contribution to our core work during this challenging year.

The Margaret Giffen Charitable Trust renewed their commitment to Brooke, by making a grant towards our Action for Animal Health initiative which was embarked on in 2020. The Underwood Trust and The Toby and Regina Wyles Charitable Trust also contributed to this important work which aims to strengthen animal health systems globally; a critical strategic goal for Brooke and our partners.

The John Horseman Trust continued to support Brooke's work in India, alongside the Elise Pilkington Charitable Trust whose funding helped us maintain and improve access to local service providers during the worst of the pandemic, whilst The Britford Bridge Trust generously made an investment into Brooke's new Global Farriery project.

Finally, the Phoebe Wortley-Talbot Charitable Trust kindly agreed that their third year of funding originally pledged to Brooke's Global Animal Health and Welfare Exchange Programme, could be reallocated for the purpose of developing an online e-learning platform for vets, whilst travel was prohibited (due to Covid-19). The platform is now well-underway, supporting veterinary staff around the world with remote learning opportunities, while face-to-face support options have been limited.

We are tremendously grateful to all our funders mentioned in this report, and to those who prefer to remain anonymous but whose support we value equally.

An enormous thank you to our sister organisations Brooke USA and Brooke Netherlands, for their dedication and ongoing support to Brooke projects around the world. And finally, Brooke's global family – more than 600 staff members across the globe who work with determination, creativity and compassion to make the world a better place for working horses, donkeys and mules and the communities that so desperately need them.

Financial & administrative report

Financial and Administrative report

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2021 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the objectives and activities section of the Trustees' Annual and Strategic Report, starting on page 4.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

President

HRH The Duchess of Cornwall

Honorary Vice Presidents

Dr David Jones MRCVS
Ms Ann Searight
Mr Denys Bennett

Patrons

HRH Princess Alia bint Al Hussein of Jordan
Mr Alastair Stewart OBE

Ambassadors

Ms Charlotte Dujardin OBE
Mr Nigel Payne
Major Richard Waygood MBE

COMPANY NUMBER NO: 04119581
REGISTERED AS A CHARITY IN ENGLAND AND WALES NO: 1085760
REGISTERED WITH OFFICE OF THE SCOTTISH CHARITY REGULATOR NO: SC050582

The Brooke Hospital for Animals, 2nd Floor, The Hallmark Building, 52-56 Leadenhall Street,London, EC3A 2BJ

Trustees

Chair
Major General Sir Evelyn Webb-Carter KVCO, OBE DL
(retired December 2020)
Mrs Kirsty Hayes
(appointed September 2020 as trustee, December 2020 as Chair)

Honorary Treasurer
Mr Mark McLaughlin (1,2)
Ms Sarah Arnold (3) (retired March 2021)
Dr Linda Susan Belton (appointed September 2021)
Dr Belinda Bennet (3)
Mr Richard Britten-Long (1) (retired September 2021)
Dr Graeme Cooke (3) (retired September 2020)
Mr Rajat Dhawan (1)
Dr Marvin Firth
Ms Amy Jane Jankiewicz (appointed September 2021)
Mrs Jane Holderness-Roddam CBE, LVO (3) (retired September 2021)
Professor Cheikh Ly (3)
Ms Gaynor Miller (2,3)
Dr Zoe Raw (appointed September 2021)
Mr John Edward Rege (3) (retired September 2020)
Mr Anant Shah (2, 3) (retired September 2020)
Mr Christopher Tattersall (1)
Ms Heather Killen (1)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary

Mr Richard Sims

Senior Leadership Team

Chief Executive Officer
Ms Petra Ingram FCMA (left August 2020)
Mr Christopher Wainwright (appointed November 2020)

Director of Strategy and Performance
Ms Clare Twelvetrees

Director of International Programmes
Mr Nigel Wilson

Director of Finance and Information Services
Mr Shailesh Patel ACMA

Director of Fundraising and Communications
Ms Jasvir Kaur

BANKERS

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

AUDITORS

Crowe U.K. LLP
55 Ludgate Hill, London, EC4M 7JW

SOLICITORS

Bates, Wells & Braithwaite
Cheapside House, 138 Cheapside, London, EC2V 6BB

INVESTMENT FUND MANAGERS

James Hambro & Partners LLP
Ryder Court, 14 Ryder Street, London, SW1Y 6QB

Financial Overview & Strategy

Brooke's resilience has shone through on several fronts during the Global Pandemic, with some noteworthy mentions;

- **Income from donations and legacies comparable to last year**
- **Programmatic work resumed with gusto in Quarter 2 following the lockdown in all country operations**
- **Staff have been resourceful in leveraging technology to work uninterrupted and provide remote training digitally**

TOTAL INCOME

Income from donations at £10.5m is above last year (+9% vs 2019-20) due to a good response to an emergency appeal that has also offset reduced income receipts from communities where group meetings could not be staged. Income from legacies at £9.3m is below last year (-9% vs 2019-20) having been impacted by delays at H.M. Courts and Tribunals in the review and granting of probates.

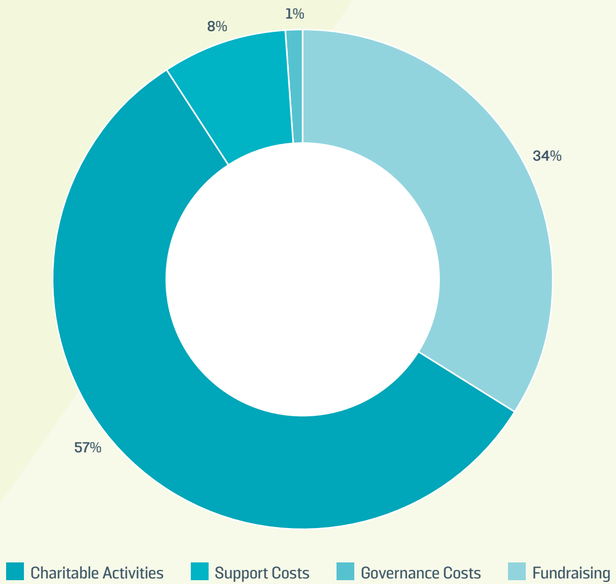
The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £12.3m that compares to £14.1m in the prior year.

GAIN ON INVESTMENT ASSETS

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £0.12m and below last year. The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised gain of £1.4m (vs £0.5m 2019-20) where stock markets were buoyed following the uncertainty around global trade due to the pandemic the previous year.

The chart below provides an analysis of the total resources expended in 2020–21.

CHART 1: TYPES OF EXPENDITURE



FUNDRAISING ACTIVITIES

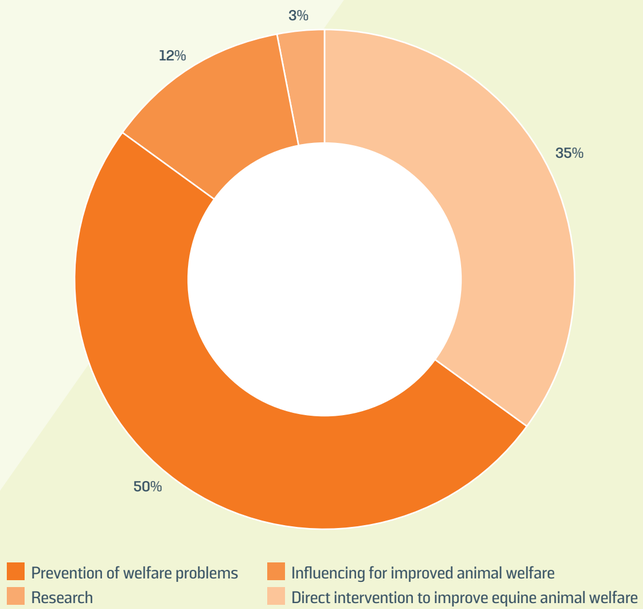
Investment in fundraising activities of £7.2m was slightly above prior year (+1% vs 2019-20) as result of higher costs of initiatives such as the CRM project. Excluding these costs, fundraising expenditure decreased by 3% versus last year due to delayed staff recruitment, cancelled activities, reduction in costs from the fulfilment house due to lockdown and cancellation of international travel.

CHARITABLE ACTIVITIES (INCLUDING SUPPORT AND GOVERNANCE)

Total expenditure on charitable activities is at £13.7m (-14% vs 2019-20) with the lockdown significantly impacting the ability of Country Programmes to undertake activity during Quarter 1, that could not be fully covered in the remainder of the year.

The below chart is an analysis of Charitable activities by thematic areas.

CHART 2: CHARITABLE ACTIVITIES BY THEMATIC AREA



SUPPORT AND GOVERNANCE COSTS

Support includes the cost of teams within finance, human resources and information systems together with investment in staff learning and development, legal costs and centralised staff recruitment costs.

Support costs of £1.7m, is an increase of £0.2m versus 2019-20 as a result of unforeseen costs to ensure a Covid-19 office environment, when reopened, and supporting working from home. The costs facilitate effective and efficient organisational processes that support compliance and the charity's global plan. An analysis of support costs is provided at Note 4a to the accounts.

In accordance with charity accounting practice, support costs are allocated to other costs based on each activity's proportion of the aggregate expenditure. Support costs represent 8% of total resources expended and Governance costs represents 1% of total resources expended.

RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Central America
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

1) Restricted funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2021, restricted funds totalled £37,000.

2) Designated funds

Brooke's 5 year strategy (2015-2021) has two key goals;

- Global Reach: reach more working horses, donkeys and mules worldwide
- Sustainable Improvement: programmes that deliver sustainable change

The Board of Trustees have recognised the Designated Funds would support;

- A phased expansion, over the remaining life of the strategy, into existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change.
- Campaigning efforts that halt the inhumane practices of the slaughter houses and the unsustainable trade in Donkey Skins that is decimating the livelihoods of equine owning communities.
- Enhance Brooke's Customer Relationship Management (CRM) tool.

The Designated funds at 31 March 2021 were £0.4m, a reduction of £1.0m versus last year as the charity delivers the CRM tool in 2021/22 and work on Donkey Skins is included in Country Programmes plans. The Trustees anticipate the designated funds to be utilised over next year.

3) General funds

The General funds are comprised of the;

Minimum reserves – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to 5 months
- Settle any compensation to staff in accordance with legal and statutory requirements

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

The General Funds held at 31 March 2021 amounted to £9.5m which is 2 months in excess of the Charity's Minimum Reserves policy. The Trustees anticipate any excess to the Minimum Reserves to be utilised by 2025 in support of delivering the charity's new Strategy.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- **To safeguard the funds of the Brooke**
- **To make secure investments which will grow in value sufficiently to protect the funds against inflation**
- **To generate the best return possible from these funds in order to assist the Brooke to carry out its purposes, within the limits of safety detailed as above**

An ethical investment policy was approved by the Board in 2014-15 that mirrored the Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2021, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required for at least four years.

INVESTMENT PERFORMANCE

The total return for the year on Brooke's longer-term investments was +2% versus the previous period. Investor confidence in the market returned in the final quarter of the 2019-20, following the UK's exit from the European Economic Union. The investments performance compares against the benchmark indices in the range of -0.7% to -0.8%. The investments were held in low risk fixed interest, cash funds, UK and International equities.

GOING CONCERN – COVID 19

Through the generosity of our donors, the charity has maintained income levels during 2020/21 at similar levels to the previous year. Brooke did not avail itself of the UK Government's furloughing scheme, which has allowed the charity to resume programmatic operation following the first lockdown in Quarter 1. The charity has modified its planning process to include the monthly review of its cash flow forecast that provides a short term financial health check of the charity being able to meet its on-going obligations through anticipated funds received from our donors and funders.

The process has been enhanced with the introduction of a longer term financial projection of 5 years income and expenditure forecast and levels of reserves. Both the aforementioned processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Risk Management & Internal Control

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a bi-annual basis, ranked by the likelihood of occurrence and potential impact on our operations. Major risks and the risk management process are discussed with the Finance Committee and the Board twice a year. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The Board has in place key controls including:

- A clear organisational structure with appropriate levels of accountability and reporting.
- Delegation of financial authority and decision-making powers by the Board to the Chief Executive, within specified limits.
- Clear statement of matters that are reserved to the Board.
- Comprehensive strategic planning, budgeting and management reporting.
- Formal agendas for all Board and committee meetings.
- Formal written policies.
- Clear authorisation and approval levels.

THE PRINCIPAL AREAS OF RISKS AND THE MITIGATION PLANS FOR BROOKE ARE:

No.	Risk Description	Risk classification	What are we doing about it?
1	Failure to resolve the Legal Registration and Entity Issue in India leads to the India Office having to close down and a corresponding direct effect on programme delivery and corresponding financial risk requiring alternative model for delivery.	Operational	1) Maintain close liaison between BI legal team and BUK legal team. 2) Identify direct funding model with selected partner in India.
2	Issues of safeguarding and abuse of power are identified in Brooke country offices/ programmes leading to reputation risk and damage to employee relations.	Reputation/Operational	1) Global People and whistleblowing policies. 2) Staff handbook in each country for escalation of complaints. 3) Training on policies. 4) Implementation of procedures. 5) Greater board oversight. 6) Increased awareness to help management recognise issues of concern.
3	Brooke's trade mark rights are not protected or are not used consistently leading to infringement and/or potentially loss of rights which limits/precludes Brooke's ability to use its trade marks in the countries in which it is active. Failure to protect Brooke's copyright material leads to donor or beneficiary confusion or to Brooke research being accredited to others.		1) Trade mark filing programme for the new marks is well progressed in countries where Brooke is active. Watching service in place to ensure that applications for similar marks are noted and objections lodged if appropriate. Brand guidelines developed and rolled out to affiliates. 2) Head of Legal and Compliance will resume work with relevant departments to ensure that copyright notices are used correctly and references to terms of use properly recorded on materials and to raise awareness of the need to have agreements in place with third parties with whom Brooke collaborates. Head of Legal and Compliance is also working with external legal resource to develop a new IP management policy.
4	Socio economic and political context of the UK reduces the value of fundraising gifts across all income streams, in particular Legacy and Major Donors jeopardising fundraising targets.	Operational	1) As part of the Fundcomm Strategy development for the next 5 years, carry out a portfolio analysis that prioritises the channels of income by potential of future growth. 2) As part of the Strategy development, in collaboration with Country Programme Directors, carry out a Country portfolio prioritisation for the next 5 years. 3) As part of Brooke's Strategy development process for the next 5 years, develop a sustainable resource plan for the UK operations.
5	Covid19 leads to lowers levels of income growth for the future that makes it difficult to support the high inflation country programmes that Brooke operates within.	Strategic	1) As part of the Fundcomm Strategy development for the next 5 years, carry out a portfolio analysis that prioritises the channels of income by potential of future growth. 2) As part of the Strategy development, in collaboration with Country Programme Directors, carry out a Country portfolio prioritisation for the next 5 years. 3) As part of Brooke's Strategy development process for the next 5 years, develop a sustainable resource plan for the UK operations.
6	The re-licensing of Brooke's programme in Pakistan is refused that leads to the closure of the entity.	Operational	1) Whilst other INGOs have been refused a license, Brooke Pakistan has a good relationship with the regulators and will continue to progress the relicensing. 2) If Brooke Pakistan were not granted a license, we would appeal. Brooke Pakistan would be allowed to continue to operate during the appeal period, during which time we would reduce any exposure. 3) If the license is not granted upon appeal, Brooke Pakistan would be allowed 60 days to wind up.
7	Conflict, insecurity, significant civil unrest, and / or imposition of non benign authorities creates an operating environment which puts partner staff in Afghanistan and resources at significant risk whilst delivering Brooke funded work, leading to associated reputational damage.	Operational	1) Monitor closely the operating environment of all Partners through close consultation. 2) Ensure that Partners have robust contingency plans in place for hibernation and suspension. 3) Ensure that Partners are clear that Brooke work should be suspended if such work increased risk to individuals.

Structure, Governance and Management

Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2020-21 the London office, with an average of 121 UK staff led by the Chief Executive, funded and advised all overseas operations and staff and kept in touch with approximately 85,700 active supporters in the UK and through Brooke Netherlands and Brooke USA with over 35,000 and 1,500 active supporters respectively.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopting values and creating a culture which helps achieve Brooke's charitable purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board's approach to diversity underpins its leadership and decision making, ensuring consistent transparency and accountability.

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met virtually four times in 2020/21. Trustees who served during the year are shown on page 35.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year. A fundraising panel supports the Executive to identify fundraising opportunities. The committees have no decision-making powers, however can make recommendations to the board.

The terms of reference and membership of every committee is set by the Board of Trustees.

Trustees are appointed by co-option and serve an initial term of four years calculated from the AGM at which their appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second four-year term and may serve an additional year if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company comprise all of the Trustees. The members have guaranteed the liabilities of the company, up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Shortlisted applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke. Each Trustee is linked with a country of operation and new Trustees are encouraged to visit an overseas operation as soon as practicable after their appointment.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairman and individual directors. The evaluation of the Board, which includes comments for the senior staff team, considers the balance of skills, experience, independence and knowledge of our organisation.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve the Brooke's purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is also responsible for approving the policies and organisational strategy, and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on her performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out on page 35) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the market place, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas. Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through partnership with organisations operating in Afghanistan, Guatemala, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The address of each is shown on page 71.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets annually. This has no executive function but provides advice to the Brooke Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2020/21, the following organisations worked in partnership with Brooke.

PARTNERSHIP WITH BROOKE UK

DCA Livestock Programmes (DCA) in Afghanistan

AfghanAid in Afghanistan

Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

Fundación Equinos Sanos para el Pueblo, Guatemala

Veterinarios Sin Fronteras, Honduras

Cooperativa de Agroturismo Rural – BIOMETEPE R.L., Nicaragua.

ADDAC (la Asociación para la Diversificación y el Desarrollo Agrícola Comunal), Nicaragua. Project title: Comunidad y equinos: un bienestar en doble vía

OCTUPAN (la Asociación Octupan "Lugar de Grandes Caminos"), Nicaragua.

Centro Alexander Von Humboldt, Nicaragua

BROOKE INDIA*

Arthik Vikas evam Jan Kalyan Sansthan, U.P, Amethi

PHIA Foundation, Buxur

Roman Catholic Diocesan Social Service Society, Barmer

Shri Bhuvneshwari Mahila Ashram, Dehradun

Shri Bhuvneshwari Mahila Ashram, Rudraprayag

Sahyog India, Kathua

Gramin Evam Samajik Vikas Sanstha, Agra

Gramin Evam Samajik Vikas Sanstha, Dhaulpur

Gramin Evam Samajik Vikas Sanstha, Churu

Adarsh Seva Samiti, Sonipat

Prayatan Sanstha, Rajasthan

Yuvagram Vikas Mandal, AhmedNagar

Yuvagram Vikas Mandal, Beed

Lokseva Yuva Trust, Kutch

Lokseva Yuva Trust, Patan

Astitva Samajvikas va Sanshodhan Sanstha, Sangali

Shramik Janta Vikas Sanstha, Satara

Animal Help Foundation, Vadodara

Panchsheel Development Trust, Bahraich

Gramin Vikas Sansthan, Ghazipur

Gramin Vikas Sansthan, Balia

Purvanchal Gramin Chetna Samiti, Balia

Abhiyan, Uttar Pradesh

Nehru Yuva Sanstha, Banda

Nehru Yuva Sanstha, Fatehpur

Social Action for Knowledge Building/Awareness Raising, Farrukhabad

Sarvodaya Ashram, Uttar Pradesh

New Public School Samiti, Uttar Pradesh

Zila Yuva Vikas Sanghathan, Ambala

Meerut Seva Samaj, Uttar Pradesh

Pragati Social Service Society, Karnal

Navbharat Samaj Kalyan Samiti, Uttar Pradesh

Prayas Trust, Kashipur

Society for Environmental and Rural Awakening, Chamba-Mandi

Society for Environmental and Rural Awakening, Amritsar

Volunteers for Social Justice, Punjab

Doaba Vikas Ebam Utthan Samiti, Kaushambi

UP Vanvasi Seva Sansthan, Pilibhit

UP Vanvasi Seva Sansthan, Lakhimpur

Tarun Chetna Sansthan, Partapgarh

Parvatiya Aranya Sewa Evem Vikas Sansthan, Uttarakhand

* Due to a change in the Foreign Contribution Regulation Act (FCRA), the listed partners were ceased at the start of October 2020. Brooke India has continued its programmatic work in these areas by working directly with the equine owning communities.

BROOKE PAKISTAN

Sindh Rural Support Organisation (SRSO)

National Rural Support Programme (NRSP)

Thardeep Rural Development Programme (TRDP)

BROOKE EAST AFRICA

Africa Network for Animal Welfare (ANAW)

Agency for Cross Border Pastoralists Development (APaD)

Arusha Society for the Protection of Animals (ASPA)

Caritas - Kitui

Farming Systems Kenya (FSK)

Inades-Formation Kenya

Inades-Formation Tanzania

Kenya Network for Dissemination of Agricultural

Technologies (KENDAT)

Send a Cow Kenya (SACK)

Support for Tropical Initiatives in Poverty Alleviation (STIPA)

Vétérinaires sans Frontieres Germany (VSFG)

Vétérinaires sans Frontieres Suisse (VSF-Suisse)

BROOKE WEST AFRICA

Union des Groupements Associés du Niombato, UGAN – Senegal

Union des Groupements Paysans de Méckhé, UGPM – Senegal

Association pour la Protection des Animaux et de L'Environnement, ASPAE - Senegal

Fédération des Associations Paysannes de la Région de Louga, FAPAL - Senegal

Union Régional des Associations Paysannes de Diourbel, URAPD - Senegal

Association pour la Promotion des Initiatives Locales au Burkina Faso, APIL – Burkina Faso

Institut Africain pour le Développement Économique et Social Burkina Faso, INADES – Burkina Faso

ECLOSIO – Senegal

BROOKE ETHIOPIA

Send A Cow – Ethiopia

Women's Empowerment - Action

GRANT MAKING PROCEDURES

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region. Brooke UK also gives grants on a proactive basis.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Central America, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- the support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improving the health and welfare of such animals.

2. The benefit must be to the public or a section of the public

This report explains in detail the criteria Brooke uses for selecting the geographical areas in which it operates.

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

No material uncertainties have been identified by the Trustees that can cast significant doubt about the ability of Brooke to continue its operations.

Trustees' Responsibilities, Auditor's Report and Financial Statements

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and estimates that are reasonable and prudent;
- State whether applicable UK 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 charitable company 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 charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Trustees have ta ken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information; and

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 29 September 2021 and signed on their behalf:

Signature

Kirsty Hayes
Chair
29 September 2021

Independent Auditor's Report to the Members and the Trustees of the Brooke Hospital for Animals

OPINION

We have audited the financial statements of the Brooke Hospital for Animals for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

- In our opinion based on the work undertaken in the course of our audit
- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement [set out on page 49], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation.

We also considered compliance with local legislation for the group's overseas operating branches.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of internal audit reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signature

Tim Redwood
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

[Date]

Financial Statements

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and legacies	2	18,153,835	1,631,877	19,785,712	19,823,669
Other Trading activities		58,839	–	58,839	44,206
Investments		123,674	–	123,674	199,401
Other		35	–	35	12,493
Total income		**18,336,383**	**1,631,877**	**19,968,260**	**20,079,770**
Expenditure					
Expenditure on raising funds		7,205,910	–	7,205,910	7,117,284
Expenditure on Charitable activities:					
Direct intervention to improve equine animal welfare		4,166,503	620,344	4,786,847	5,600,418
Prevention of welfare problems		5,940,856	884,525	6,825,381	7,902,360
Influencing for improved animal welfare		1,456,870	216,911	1,673,781	1,961,376
Research		396,164	58,984	455,148	531,729
Total charitable activities	3	**11,960,393**	**1,780,764**	**13,741,157**	**15,995,883**
Total expenditure	4A	**19,166,303**	**1,780,764**	**20,947,067**	**23,113,167**
Net gains on investments	9	1,432,676	–	1,432,676	515,475
Net income/(expenditure)		**602,756**	**(148,887)**	**453,869**	**(2,517,922)**
Total funds brought forward	18	**9,359,472**	**185,887**	**9,545,359**	**12,063,282**
Total funds carried forward	14	**9,962,228**	**37,000**	**9,999,228**	**9,545,359**

The notes on pages 56 to 70 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity Only 2021 £	Charity Only 2020 £
FIXED ASSETS					
Intangible Assets	8A	5,885	20,246	5,885	20,246
Tangible Assets	8B	1,175,918	1,408,435	1,175,918	1,408,435
Investments & long term deposits	9	12,740,011	12,478,227	12,740,011	12,478,227
		13,921,814	13,906,908	13,921,814	13,906,908
CURRENT ASSETS					
Debtors	11	1,486,603	1,490,104	1,486,603	1,490,104
Cash at bank and in hand		3,506,893	4,308,292	3,494,458	4,307,887
		4,993,496	5,798,396	4,981,061	5,797,991
CURRENT LIABILITIES					
Creditors: amounts due within one year	12	8,916,082	10,159,945	8,903,647	10,159,540
NET CURRENT LIABILTIES		(3,922,586)	(4,361,549)	(3,922,586)	(4,361,549)
TOTAL NET ASSETS		**9,999,228**	**9,545,359**	**9,999,228**	**9,545,359**
FUNDS					
Unrestricted income funds:					
General funds	10	9,545,228	7,899,472	9,545,228	7,899,472
General funds – Capitalised Assets:					
Designated funds	10	417,000	1,460,000	417,000	1,460,000
Restricted income funds	10	37,000	185,887	37,000	185,887
TOTAL FUNDS		**9,999,228**	**9,545,359**	**9,999,228**	**9,545,359**

The notes on pages 56 to 70 form a part of these financial statements.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

Signature

Kirsty Hayes
Chairperson

Signature

Mark McLaughlin
Honorary Treasurer

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

		Total Funds 2021 £	Prior Year Funds 2020 £
Schedule A	Net cash provided by (used in) operating activities	(1,923,373)	(504,296)
	Cashflow from Investing activities:		
	Dividends, Interest from Investments	123,674	199,401
	Proceeds from disposal	–	1,148
	Purchases of Fixed Assets – Tangible	(166,735)	(1,469,305)
	Purchases of Fixed Assets – Intangible	(5,858)	(1,030)
	Proceeds from sale of Investments	1,200,000	1,750,000
	Realised gain		
	Purchase of Investment	(29,107)	(89,154)
	Net Cash Provided by (used in) Investing activities	**1,121,974**	**391,060**
	Change in cash and cash equivalents in the reporting Period	**(801,399)**	**(113,236)**
	Cash and cash equivalents at the beginning of the reporting Period	**4,308,292**	**4,421,528**
	Cash and cash equivalents at the end of the reporting period	**3,506,893**	**4,308,292**
Schedule A	**Net Movement in Funds for the Reporting Period (as per the Statement of Financial Activities)**	**(978,808)**	**(3,033,398)**
	Adjustments for:	–	–
	Depreciation Charges	399,252	338,951
	Amortisation Charges	20,219	59,713
	Revaluation of Fixed Assets		
	Dividends and Interest from Investments	(123,674)	(199,401)
	Loss/(Profit) on the Sale of Fixed Assets	–	7,061
	Decrease/(Increase) in Debtors	3,501	1,350,858
	(Decrease)/Increase in Creditors	(1,243,863)	971,920
	Net Cash Provided by (Used in) Operating Activities	**(1,923,373)**	**(504,296)**

Brooke was established in 1934 to treat horses left in Egypt after the first World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

NOTES

1. ACCOUNTING POLICIES

A. BASIS OF PREPARATION

The financial statements are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities Statement of recommended Practice (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and Charities and Trustee Investment (Scotland) Act 2005, and FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Brooke's planning and performance management process includes the monthly review of its cash flow forecast that provides a short term financial health check of the charity being able to meet its on-going obligations through anticipated funds received from our donors and funders.

The process has been enhanced with the introduction of a longer term financial projection of 5 years income and expenditure forecast and levels of reserves. Both the aforementioned processes have supported the Trustees in ensuring the Brooke takes the appropriate steps to manage the organisational risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Public benefit

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing Brooke's aims and objectives, as well as in preparing planning activities, implementing policies and setting priorities for the upcoming year.

Consolidation

The statement of financial activities and balance sheet consolidate the financial statements of Brooke and our subsidiary undertakings. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006. The functional currency of the Brooke is GBP.

The gross income for the year was £20.0m (2020: £20.1m) and our gross expenditure was £20.9m (2020: £23.1m). The charity has a wholly owned subsidiary registered in England and Wales, Brooke Hospital for Animals Trading Ltd. (No.8959139).

The financial activities of the company are commercial activities such as Christmas card sales, Dorothy Brooke's diary and fundraising through sponsorship activities. The income generated by the trading company was £59k (2020: £44k) and resulted in net profit for the year of £36k (2020: £26k) that has been passed as Gift Aid to the Charity in furtherance of relieving immediate suffering and creating lasting change for vulnerable working equines.

The results of the subsidiaries are consolidated on a line by line basis and further details of the subsidiary are given in Note 16.

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

FIXTURES & FITTINGS	10%-20% per annum straight line
OFFICE EQUIPMENT	10%-25% per annum straight line
COMPUTERS & SOFTWARE	12%-33.3% per annum straight line
VEHICLES	15%-20% per annum straight line
LEASEHOLD IMPROVEMENTS	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, they will be amortised on the straight line basis over three years.

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- Probate has been granted
- Notification is over 6 months old
- The will is unlikely to be contested
- The estate has sufficient assets
- The amount is material and Brooke has received evidence to support its receipt within six months of the year end.

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing the Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Note 4. Irrecoverable VAT is included as part of the expenditure to which it relates.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at fair market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment. Total financial assets held at fair value were £12.7m as at 31 March 2021.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support the Brooke in three key areas:

- A phased expansion, over the remaining life of the strategy, into existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change;
- To support Brooke's campaigning efforts that sees the cessation of Donkey Skins supply;
- Replacement of Brooke's Customer Relationship Management tool;

The Trustees anticipate the designated reserves to be fully utilised over the coming next two years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction, and are disclosed in the Statement of Financial Activities.

As of 31 March 2021, Brooke had committed to 233.7m KES, 159.6m INR and 188.6m PKR. The value of the movement in the forward contracts from the date of commitment to 31 March 2021 was an increase of £11,650 which has not been recognised in the financial statements.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2020: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and judgements to have a risk to the carrying amount of the assets and liabilities within the next financial year are as follows;

- Legacy income is recognised where the executors of an estate have notified Brooke of an impending payment. The value of the accrual is based upon the estate accounts received or the will.
- The legacy pipeline is estimated using a three year historic average, where no values are available.
- Accrued expenditure is estimated on the basis of quotations received from suppliers.
- Provisions in the case of dilapidations are based on judgements from technical experts. The provision for end-of-service obligations to overseas operations are estimated based on local regulation and contractual terms.
- The provision for the amounts owed to countries is estimated on the basis of the grant agreements to third parties.
- The allocation of support costs requires a judgement on the most appropriate basis to apportion costs, which are reviewed annually for reasonableness.

The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS & LEGACIES

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Donations	8,841,830	1,631,877	10,473,707	9,620,284
Legacies	9,312,005	–	9,312,005	10,203,385
Total	**18,153,835**	**1,631,877**	**19,785,712**	**19,823,669**

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £12.3m (2020: £14.1m)

3(a) CHARITABLE ACTIVITIES BY THEMATIC AREA

	Direct intervention to improve equine animal welfare £	Prevention of welfare problems £	Information & awareness raising £	Research £	2021 Total £	2020 Total £
Afghanistan	115,986	255,749	24	24	371,783	1,034,003
Egypt*	34,064	26,911	–	4,482	65,457	289,664
Ethiopia	1,188,206	701,660	11,674	55,986	1,957,526	1,930,243
Guatemala	–	–	–	–	–	82,664
India	705,079	1,031,272	235,060	153,942	2,125,353	2,994,789
Kenya	970,773	889,888	593,721	84,589	2,538,971	3,068,250
Nepal	23,536	30,398	16,561	21	70,516	150,355
Nicaragua	205,716	290,395	138,106	3,408	637,625	460,425
Pakistan	777,343	803,806	19,523	29,991	1,630,663	1,310,045
Senegal	407,442	1,001,708	69,457	3,138	1,481,745	1,533,324
	4,428,145	**5,031,787**	**1,084,126**	**335,581**	**10,879,639**	**12,853,762**
Indirect Support Costs – UK	99,563	497,886	503,275	33,187	1,133,911	1,621,706
Other Support Costs – UK	259,141	1,295,706	86,380	86,380	1,727,607	1,520,415
Total	**4,786,849**	**6,825,381**	**1,673,781**	**455,148**	**13,741,157**	**15,995,883**

*Work in Egypt is funded through Brooke Netherlands

3(b) CHARITABLE ACTIVITIES – Analysis of individual amounts spent in each country is shown below:

	Amount Granted (Partnerships and Affiliates only) 2021 £	Amounts spent on direct implementation via Branches & UK 2021 £	Support Expenditure 2021 £	Total Charitable Activities 2021 £	Total Charitable Activities 2020 £
Afghanistan	295,729	–	76,054	371,783	1,034,003
Egypt	53,704	–	11,753	65,457	289,664
Ethiopia	–	1,773,989	183,537	1,957,526	1,930,243
Guatemala	–		–	–	82,664
India	1,682,037	–	443,316	2,125,353	2,994,789
Kenya	2,106,046	–	432,924	2,538,970	3,068,250
Nepal	59,193	–	11,323	70,516	150,355
Nicaragua	–	470,867	166,758	637,625	460,425
Pakistan	1,310,023	–	320,640	1,630,663	1,310,045
Senegal	–	1,115,294	366,452	1,481,746	1,533,324
Indirect Support Costs – UK			1,727,607	1,133,911	1,621,706
Other Support Costs – UK				1,727,607	1,520,415
	5,506,732	**3,360,150**	**4,874,275**	**13,741,157**	**15,995,883**

*Country costs associated to Branches cannot be classed as grants to third party organisations.

4(a). EXPENDITURE

	Grants £	Direct staff £	Direct other £	Support costs £	Governance costs £	Total 2021 £	Total 2020 £
Raising funds							
Fundraising		2,403,412	2,887,849	779,684		6,070,945	6,015,863
Supporter Services		370,281	523,458	131,695		1,025,434	994,096
Trading		20,172	–	–		20,172	15,743
Investment Management			89,359			89,359	91,582
	–	**2,793,865**	**3,500,666**	**911,379**	–	**7,205,910**	**7,117,284**
Charitable activities							
Direct intervention to improve equine animal welfare	4,127,182	215,979	146,994	259,141	37,552	4,786,848	5,600,417
Prevention of Welfare Problems	3,602,261	1,143,047	778,022	1,295,706	6,343	6,825,379	7,902,359
Information & awareness raising	979,944	503,101	104,356	86,380	–	1,673,781	1,961,377
Research	157,495	76,203	51,863	86,380	83,207	455,148	531,730
Total charitable activities	**8,866,882**	**1,938,330**	**1,081,235**	**1,727,607**	**127,102**	**13,741,157**	**15,995,883**
Governance costs		97,519	29,583	–	(127,102)	–	–
	8,866,882	**4,829,714**	**4,611,484**	**2,638,987**	–	**20,947,067**	**23,113,167**
Expenditure in support of activities		1,457,541	1,181,446	(2,638,987)		–	–
Total expenditure	**8,866,882**	**6,287,255**	**5,792,930**	–	–	**20,947,067**	**23,113,167**

4 (b). ANALYSIS OF GOVERNANCE EXPENSES

	2021 £	2020 £
Staff Costs	97,519	98,749
Trustee Expenses	229	11,052
Audit Fees	23,000	22,500
Other Expenses	3,554	14,878
Total	**124,302**	**147,179**

6 STAFF COSTS

	2021 £	2020 £
Salaries	5,869,192	5,717,587
Temporary staff	215,242	217,787
National Insurance costs	571,578	559,385
Pensions and Other Costs*	738,881	719,253
Total	**7,394,893**	**7,214,012**

* In Note 4a, Staff costs for branches amounting to £1,129,832 have been included within **Programme costs**.

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING:

	2021 £	2020 £
Audit Fees for Statutory Audit	23,000	22,500
Non audit fees	-	350
Rental cost relating to operating leases		
Plant and Machinery	2,807	2,807
Land & Building	425,477	454,777

AVERAGE NUMBER OF STAFF EMPLOYED

	2021	2020
Fundraising	45	46
Supporter Services	7	8
Charitable Activities UK	29	32
Charitable Activities Overseas (Branches)	87	88
Administration (including Support costs and Governance)	40	41
Total	**208**	**215**

REMUNERATION OF THE CHARITY'S KEY MANAGEMENT PERSONNEL

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Fundraising, Director of Finance and Information Services, Director of International Programmes, Director of Animal Welfare and Sustainability and Director of Planning and Performance.

	2021 £	2020 £
Total salary of Key Management Personnel	533,527	561,641

Number of employees whose benefits, excluding employer's pension contributions, amounted to more than £60k	2021	2020
Between £60,001 and £70,000	6	3
Between £70,001 and £80,000	1	1
Between £80,001 and £90,000	1	1
Between £90,001 and £100,000	2	2
Between £100,001 and £110,000	1	-
Between £110,001 and £120,000	-	1

The pension costs paid in respect of these employees amounted to £66,129 (2020: £46,907).

7. TRUSTEES EXPENSES

Trustees' total expenses during the year amounted to £229 (2020: £11,052), of which £Nil (2020: £5,539) related to visits to overseas centres. These expenses were leaving gifts to retiring trustees and an online training course. There were no travel expenses due to the pandemic. No Trustees (2020: 4 Trustees) received reimbursements for their expenses totalling £Nil (2020: £1,649).

The Trustees received no remuneration for their services. A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £5,164 (2020: £3,170).

The UK charity received donations from the Trustees of £1,040 (2020: £6,045) during the year.

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Website £	Total £
Cost			
At 31 March 2020	255,197	248,962	504,159
Additions	5,858	-	5,858
At 31 March 2021	261,055	248,962	510,017
Depreciation			
At 31 March 2020	234,951	248,962	483,913
Depreciation for the year	20,219	-	20,219
At 31 March 2021	255,170	248,962	504,132
Net Book Value			
At 31 March 2021	**5,885**	**-**	**5,885**
At 31 March 2020	**20,246**	**-**	**20,246**

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Fixtures and Fitting £	Machinery and Equipment £	Computers and Software £	Vehicles £	Total £
Cost						
At 31 March 2020	782,641	252,454	289,059	574,556	399,450	2,298,160
Additions	16,162	–	280	44,431	105,862	166,735
Disposals	–	–	–	–	–	–
At 31 March 2021	798,803	252,454	289,339	618,987	505,312	2,464,895
Depreciation						
At 31 March 2020	81,865	65,686	115,991	376,436	249,747	889,725
Depreciation for the year	161,377	42,936	56,514	105,223	33,202	399,252
Disposals	–	–	–	–	–	–
At 31 March 2021	243,242	108,622	172,505	481,659	282,949	1,288,977
Net Book Value						
At 31 March 2021	**555,561**	**143,832**	**116,834**	**137,328**	**222,363**	**1,175,918**
At 31 March 2020	700,776	186,768	173,068	198,121	149,702	1,408,435

9. GROUP AND CHARITY INVESTMENTS

Reconciliation of Investments held with fund manager	2021 £	2020 £
Market Value at 1 April	12,478,227	13,623,598
Disposals	(1,200,000)	(1,750,000)
Dividends reinvested	118,639	182,303
Fees deducted during year	(89,531)	(93,150)
Net gains	1,432,676	515,476
Market Value at 31 March	**12,740,011**	**12,478,227**
Historical Cost at 31 March	10,025,813	11,171,760

Analysis of Investments held at 31 March 2021	2021 £	2020 £
Fixed Interest	2,431,733	2,704,020
UK Equities	1,341,824	870,393
Overseas Equities	5,660,307	4,538,319
Alternative Investments	2,077,741	2,139,219
Commodities	634,417	–
Cash & cash alternatives	553,989	2,226,277
Market Value at 31 March	**12,740,011**	**12,478,228**

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2020 £	Income £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2021 £
Unrestricted Funds						
General Funds	7,899,472	18,336,383	(18,123,303)	–	1,432,676	9,545,228
Designated Funds	1,460,000	–	(1,043,000)	–	–	417,000
Total Unrestricted Funds	**9,359,472**	**18,336,383**	**(19,166,303)**	**–**	**1,432,676**	**9,962,228**
Restricted Funds						
Afghanistan	–	6,000	(6,000)	–	–	–
Egypt	–	53,704	(53,704)	–	–	–
Ethiopia	–	171,638	(182,024)	10,386	–	–
India	–	291,730	(347,075)	55,345	–	–
Kenya	–	410,541	(428,957)	18,416	–	–
Nepal	–	1,000	(1,000)			
Pakistan	–	399,977	(462,906)	62,929	–	–
Senegal	185,887	1,000	(188,570)	1,683	–	–
Nicaragua	–	13,962	(13,962)			
*Virtual Gifts	–	148,759	–	(148,759)		
Ethiopia Research Wellcome	–	11,609	(11,609)	–	–	–
Global Farriery	–	58,500	(58,500)			
Action for Animal Health	–	40,000	(10,000)	–	–	30,000
UK Covid19 Response	–	5,000	(5,000)	–	–	–
Remote Learning for Vets	–	18,457	(11,457)	–	–	7,000
Total Restricted Funds	**185,887**	**1,631,877**	**(1,780,764)**	**–**	**–**	**37,000**
Total Funds	**9,545,359**	**19,968,260**	**(20,947,067)**	**–**	**1,432,676**	**9,999,228**

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities.
Grants amounting to £280k were received from Brooke USA to fund work in Ethiopia, India and Kenya.
Additionally donations totalling £36k were received from Brooke Netherlands in 2020-21, restricted to our work in Pakistan.

11. DEBTORS AND PREPAYMENTS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Legacies Receivable	651,403	651,403	702,031	702,031
Tax Recoverable	179,555	179,555	457,159	457,159
Prepayments and other debtors	655,645	655,645	330,914	330,914
Total	**1,486,603**	**1,486,603**	**1,490,104**	**1,490,104**

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Amounts committed to partners	5,898,047	5,898,047	6,833,962	6,833,962
Taxes and social security	138,517	138,517	137,946	137,946
Other creditor and accruals	2,568,513	2,556,078	2,729,995	2,729,590
Deferred Income	300,073	300,073	387,128	387,128
Gift Aid Provision	10,932	10,932	70,914	70,914
Total	**8,916,082**	**8,903,647**	**10,159,945**	**10,159,540**

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

	2021			2020		
Lease Payments	Land & Buildings	Other	TOTAL	Land & Buildings	Other	TOTAL
Not later than one year	615,318	2,694	618,012	432,520	2,694	435,214
Later than one year and not later than 5 years	1,386,857	3,368	1,390,225	2,012,552	6,062	2,018,614
Later than 5 years	–	–	–	–	–	–
TOTAL	**2,002,175**	**6,062**	**2,008,237**	**2,445,072**	**8,756**	**2,453,828**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	5,885	–	5,885
Tangible Assets	1,175,918	–	1,175,918
Investments	12,740,011	–	12,740,011
Current Assets	4,956,496	37,000	4,993,496
Current Liabilities	(8,916,082)	–	(8,916,082)
Net Assets	**9,962,228**	**37,000**	**9,999,228**
Charity			
Intangible Assets	5,885	–	5,885
Tangible Assets	1,175,918	–	1,175,918
Investments	12,740,011	–	12,740,011
Current Assets	4,944,061	37,000	4,981,061
Current Liabilities	(8,903,647)	–	(8,903,647)
Net Assets	**9,962,228**	**37,000**	**9,999,228**

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020: none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by shares incorporated in England and Wales.

The principal activities for Brooke Hospital for Animal Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities charitable purpose.

The results for the year of the subsidiary undertakings are given below.

	2021 BHAT £	2020 BHAT £
Total income	58,839	44,206
Total expenditure	(22,564)	(17,843)
Net income	36,275	26,363
Gift to Brooke Hospital for Animals	(36,275)	(26,363)
Retained surplus/ (deficit) for the year	–	–
Total Assets	12,735	12,500
Total Liabilities	(12,735)	(12,500)
Total Funds	–	–

At 31 March 2021, Brooke Hospital for Animals Trading Limited owed the parent charity £11,000 (2020 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,392 (2020 £2,130) with the parent charity for loan interest charges and use of name and logo.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and legacies	2	17,966,379	1,857,290	19,823,669	20,605,465
Other Trading activities		44,206	–	44,206	51,287
Investments		199,401	–	199,401	186,074
Other		12,494	–	12,494	1,703
Total income		**18,222,480**	**1,857,290**	**20,079,770**	**20,844,530**
Expenditure					
Expenditure on raising funds		**7,117,284**	**–**	**7,117,284**	**7,198,360**
Expenditure on Charitable activities:					
Direct intervention to improve equine animal welfare		4,911,939	688,479	5,600,418	5,487,869
Prevention of welfare problems		6,930,894	971,466	7,902,360	7,466,532
Influencing and awareness raising		1,720,257	241,119	1,961,376	1,778,881
Research		466,362	65,367	531,729	508,679
Total charitable activities	**3**	**14,029,452**	**1,966,431**	**15,995,883**	**15,241,962**
Total expenditure	**4A**	**21,146,736**	**1,966,431**	**23,113,167**	**22,440,322**
Net gains on investments	9	515,475	–	515,475	798,834
Net (expenditure)/income		**(2,408,781)**	**(109,141)**	**(2,517,922)**	**(796,958)**
Reconciliation of funds:					
Total funds brought forward	18	11,768,253	295,029	12,063,282	12,860,240
Total funds carried forward	**14**	**9,359,472**	**185,887**	**9,545,359**	**12,063,282**

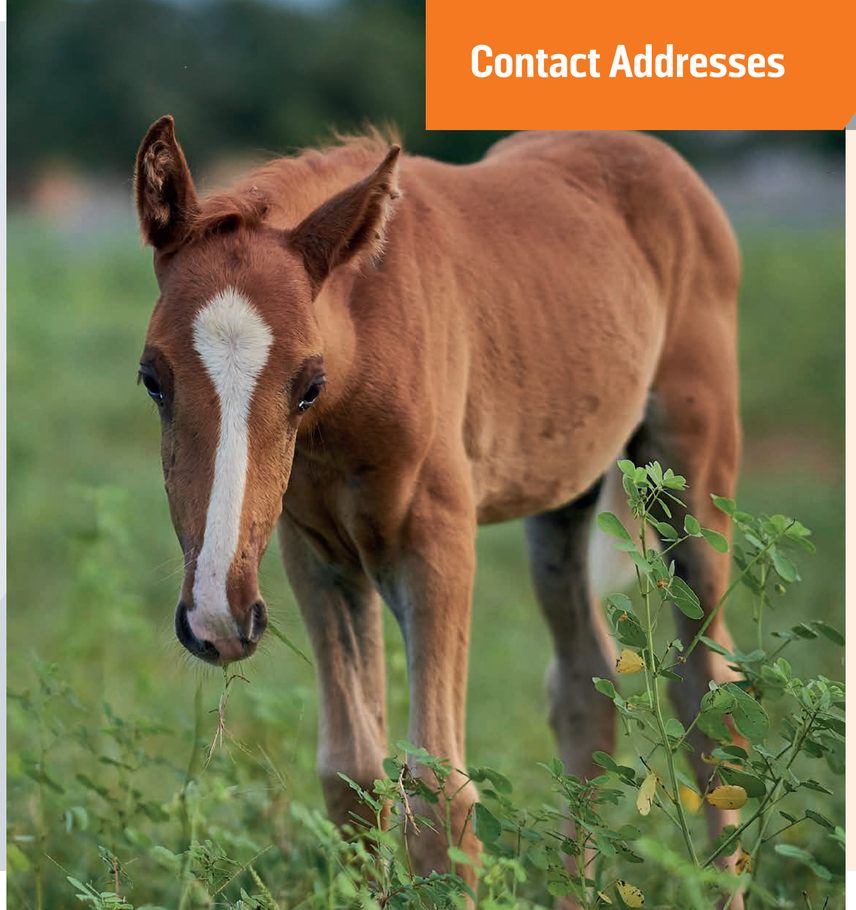
18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2020

	31 March 2019 £	Incoming £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2020 £
Unrestricted Funds						
General Funds	8,468,253	18,222,480	(21,146,736)	1,840,000	515,475	7,899,472
Designated Funds	3,300,000			(1,840,000)	–	1,460,000
Total Unrestricted Funds	**11,768,253**	**18,222,480**	**(21,146,736)**	**–**	**515,475**	**9,359,472**
Restricted Funds						
Afghanistan	–	6,000	(6,000)	–		–
Egypt	–	87,756	(87,756)	–		–
Ethiopia	–	132,903	(146,356)	13,453		–
Guatemala	–	–	–	–		–
India	100,001	392,861	(530,544)	37,682		–
Kenya	9,993	463,550	(485,754)	12,211	–	–
Pakistan	(26)	339,418	(421,804)	82,412	–	–
Senegal	183,543	212,273	(209,929)	–	–	185,887
UK Innovation Fund	–	20,378	(20,378)	–	–	–
Ubuntu	–	5,491	(5,491)	–	–	–
Effectiveness Framework Application	–	12,500	(12,500)	–	–	–
*Virtual Gifts	1,518	145,758	(1,518)	(145,758)	–	–
Ethiopia Research Wellcome	–	13,402	(13,402)	–	–	–
Global Exchange 18-19	–	25,000	(25,000)	–	–	–
Total Restricted Funds	**295,029**	**1,857,290**	**(1,966,432)**	**–**	**–**	**185,887**
Total Funds	**12,063,282**	**20,079,770**	**(23,113,167)**	**–**	**515,475**	**9,545,359**

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities.
Grants amounting to £317k were received from Brooke USA to fund work in Ethiopia, Senegal, Pakistan and Kenya.
Additionally donations totalling £31k were received from Brooke Netherlands in 2019-20, restricted to our work in Pakistan, Kenya and India.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2020

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	20,246	–	20,246
Tangible Assets	1,408,435	–	1,408,435
Investments	12,478,227	–	12,478,227
Current Assets	5,612,509	185,887	5,798,396
Current Liabilities	(10,159,945)	–	(10,159,945)
Net Assets	**9,359,472**	**185,887**	**9,545,359**
Charity			
Intangible Assets	20,246	–	20,246
Tangible Assets	1,408,435	–	1,408,435
Investments	12,478,227	–	12,478,227
Current Assets	5,612,103	185,887	5,797,990
Current Liabilities	(10,159,539)	–	(10,159,539)
Net Assets	**9,359,472**	**185,887**	**9,545,359**



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Company number 04119581.

A company limited by guarantee with the legal name The Brooke Hospital for Animals.

A charity registered with the Charity Commission Charity No. 1085760

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BROOKE
ACTION FOR WORKING HORSES AND DONKEYS