

# 90 YEARS OF COMPASSION

Annual Report &  
Accounts 2023/24



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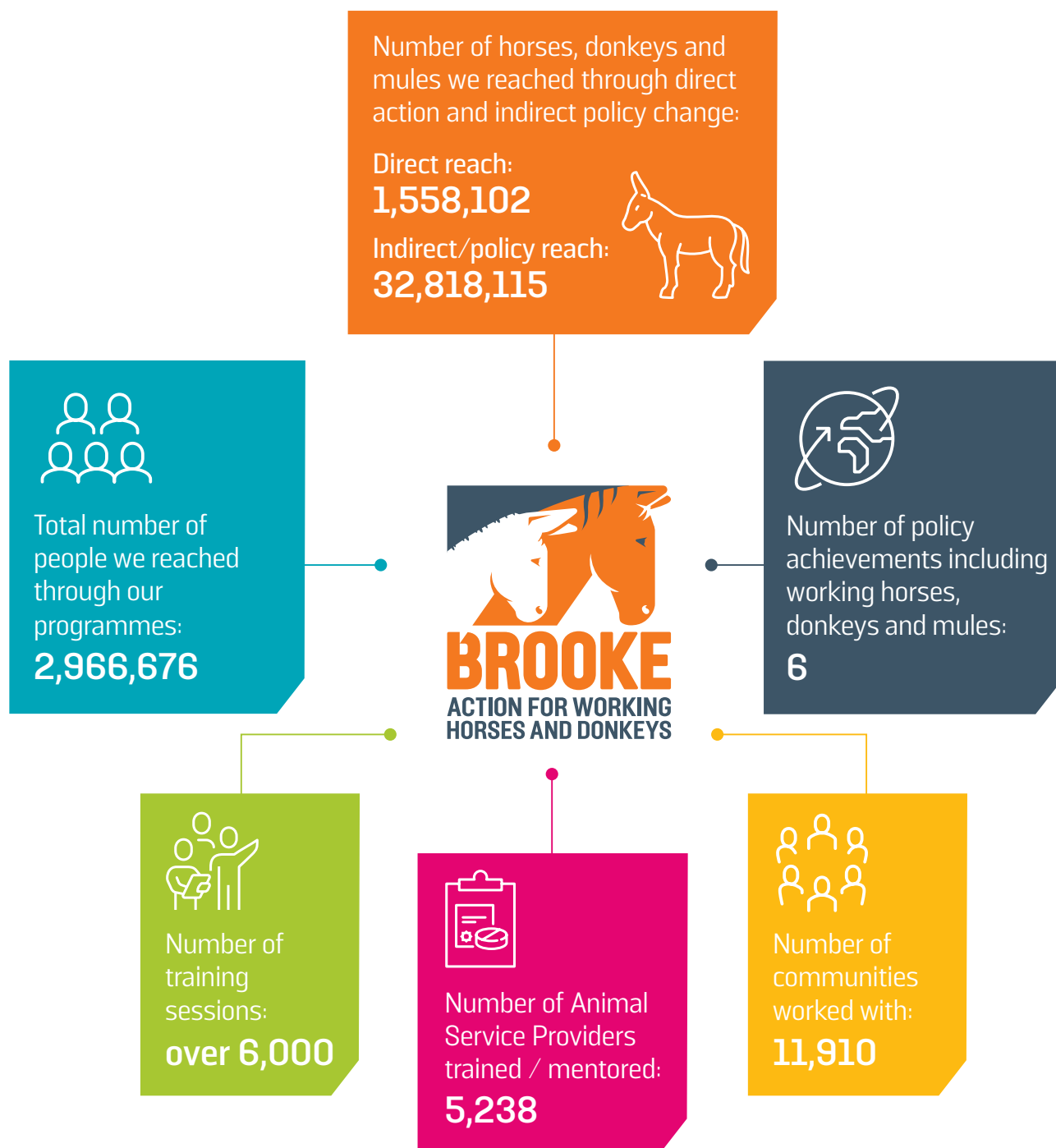
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# The highlights of 2023/24



**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.



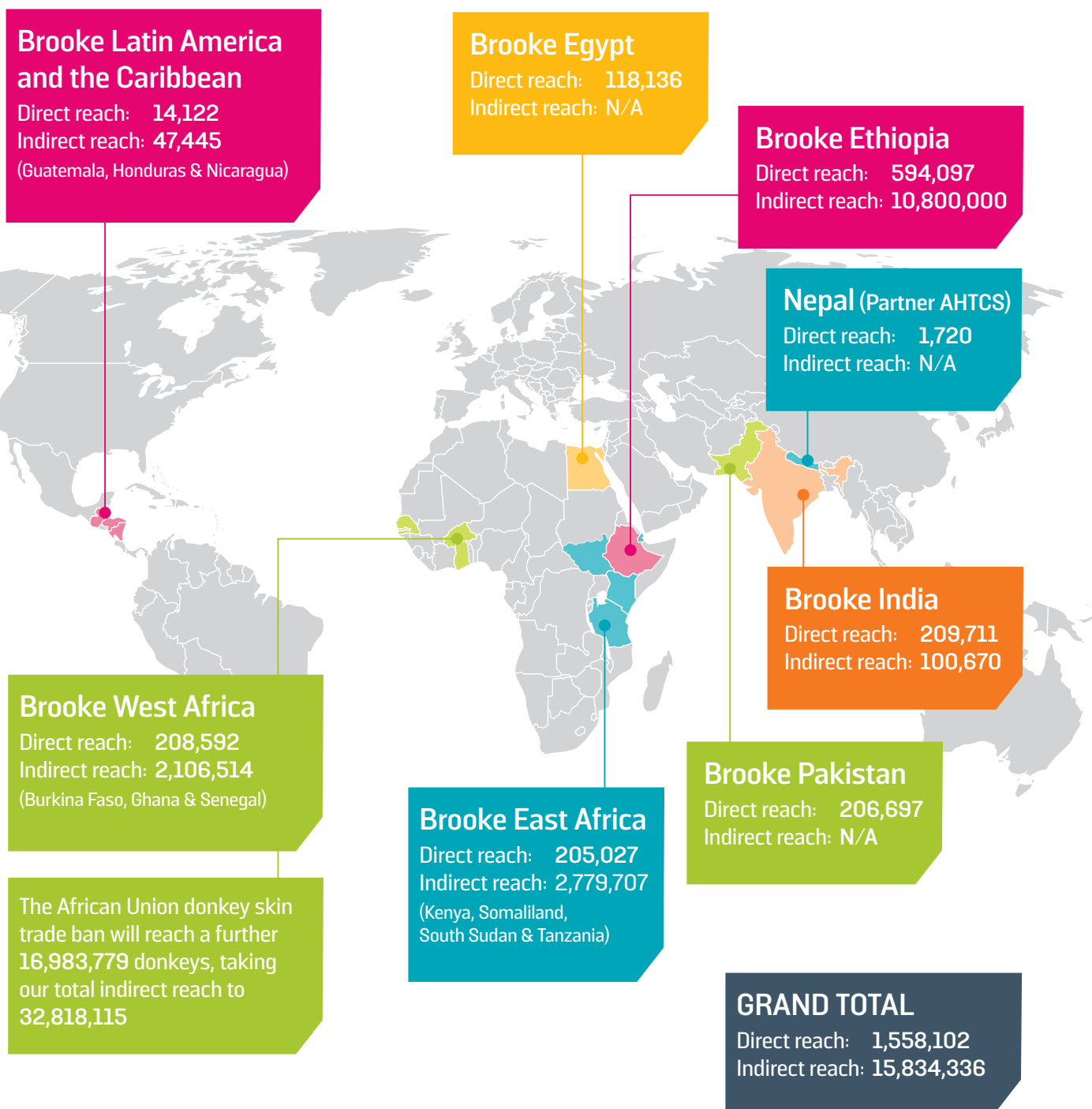
## OUR VALUES

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.



# 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.



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**

"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."

## Case study – TABITHA: Learning donkey care at school



Tabitha with Danny, a donkey she rescued

**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



Learning donkey care in the Donkey Care Club



Bobby and Danny receiving compassion and care

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 Linguere 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.**

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.



Sandra Newcombe

## 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'Sullivan 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.

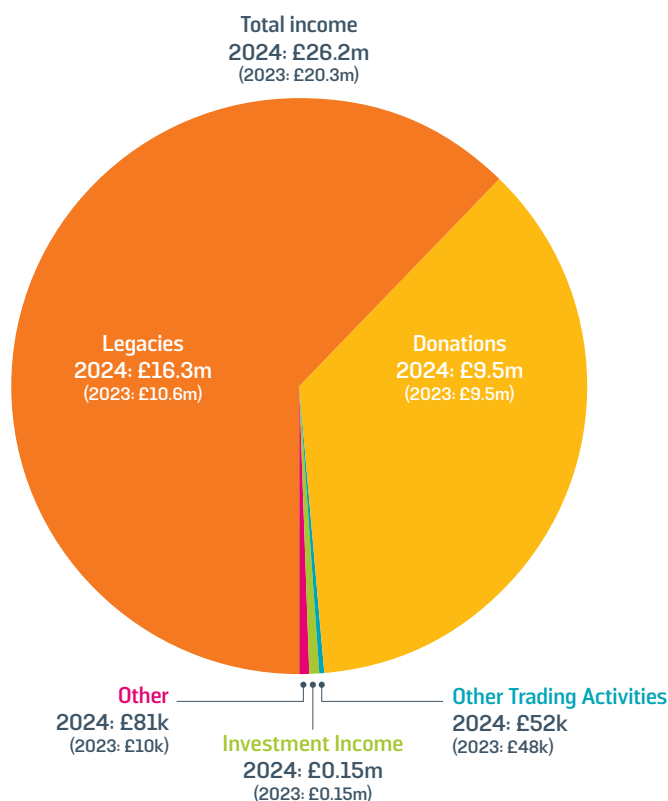
Brooke has ambitious fundraising targets and significant internal digital transformation is taking place to enable delivery. As detailed below, the level of our legacy pipeline increased by £1m compared to end of last financial year. While this future income will support Brooke's ambitious plan of expanding 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

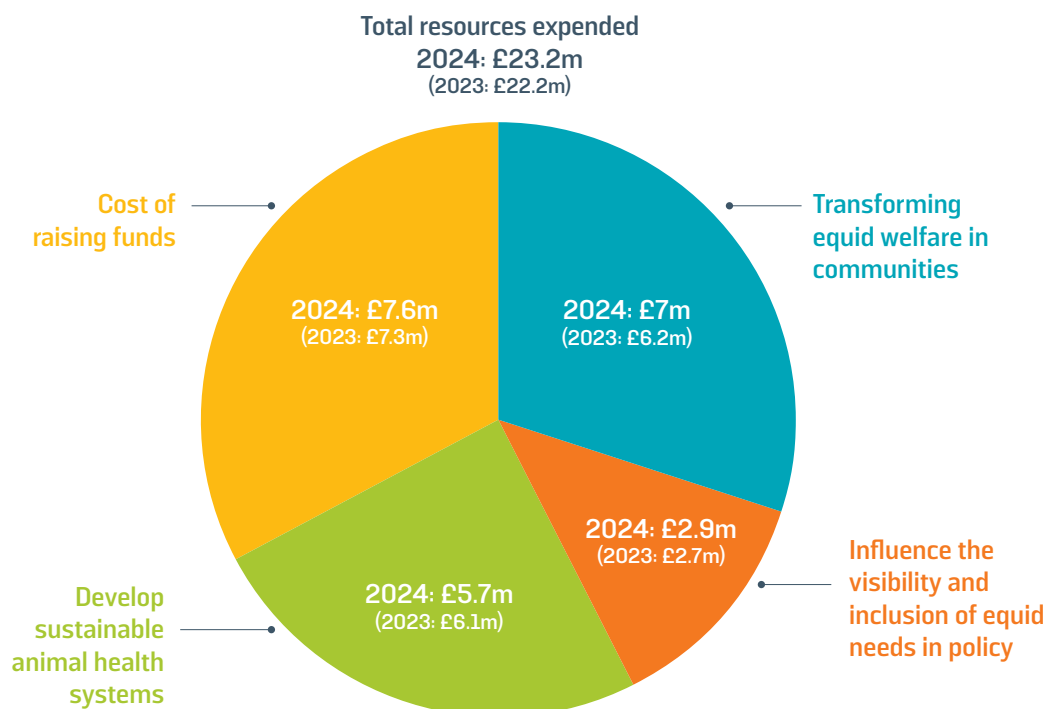
Total expenditure for the year has increased by £1m from £22.2m to £23.2m, which is primarily as a result of charitable expenditure increasing by £0.7m and our strategic investment on fundraising activities increasing by £0.3m. Support and overhead costs are allocated between Fundraising and Charitable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

## FUNDRAISING ACTIVITIES

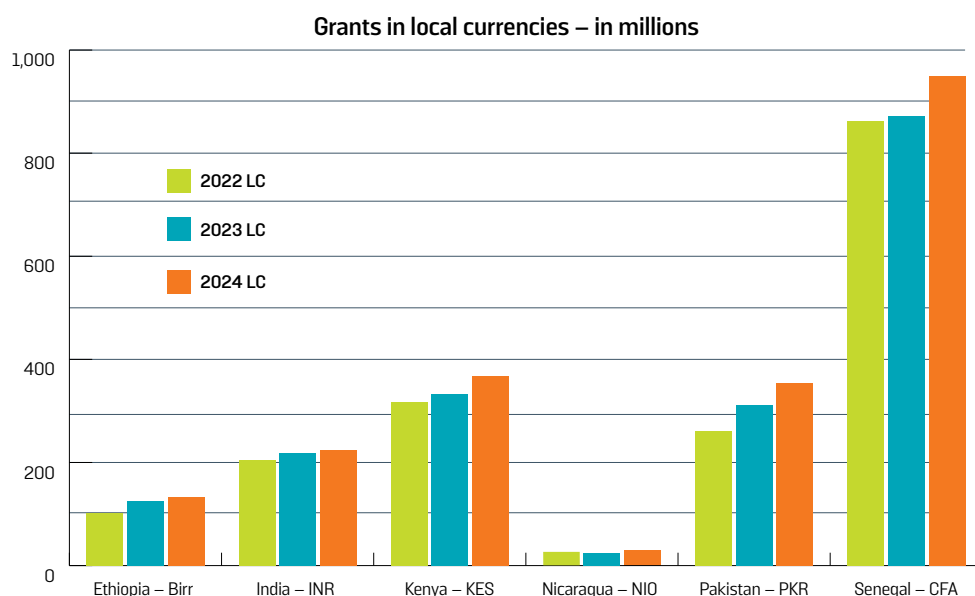
Investment in fundraising activities of £7.6m (£7.3m 2022/23) is increased by £0.3m on prior year, this is principally due to investment cost in new product development, legacy marketing and impact of inflationary prices rises. Allocated support cost and overhead cost are included in this overall fundraising 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
<p><b>Safeguarding:</b></p> <p>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.</p>	<p>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.</p>
<p><b>Breach of legal and regulatory compliance:</b></p> <p>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.</p>	<p>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.</p>
<p><b>Cyber security:</b></p> <p>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.</p>	<p>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.</p>
<p><b>Income generation:</b></p> <p>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.</p> <p>Probate and external estate administration delays may directly impact our cashflow and reserves positions.</p>	<p>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</p> <p>Regular review of our legacy pipeline notified cases and the impact of delays on cash flow to ensure informed decisions on priorities.</p>

Risk	Mitigation
<p><b>Operating overseas and inflation:</b></p> <p>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.</p> <p>Furthermore, enhanced inflation levels within our overseas countries may reduce the scale of operations underway.</p>	<p>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.</p> <p>We prioritise key programmatic activities so that in the event of enhanced inflation beyond our anticipation, we can still deliver on key strategic objectives.</p>
<p><b>Adoption of change:</b></p> <p>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.</p>	<p>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.</p>

# 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 (CEPRENAC)

#### 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 rufisqueoise 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](http://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 £
<b>Income:</b>					
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
<b>Total income</b>		<b>24,024,155</b>	<b>2,133,700</b>	<b>26,157,855</b>	<b>20,283,174</b>
<b>Expenditure</b>					
Expenditure on raising funds		7,574,031	-	7,574,031	7,306,087
<b>Expenditure on charitable activities:</b>					
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
<b>Total charitable activities</b>	<b>3</b>	<b>13,519,871</b>	<b>2,132,944</b>	<b>15,652,815</b>	<b>14,925,373</b>
<b>Total expenditure</b>	<b>3</b>	<b>21,093,902</b>	<b>2,132,944</b>	<b>23,226,846</b>	<b>22,231,460</b>
Net gains on investments	9	1,286,375	-	1,286,375	(321,207)
<b>Net income/(expenditure)</b>		<b>4,216,628</b>	<b>756</b>	<b>4,217,384</b>	<b>(2,269,493)</b>
Total funds brought forward	18	8,970,440	17,962	8,988,402	11,257,895
<b>Total funds carried forward</b>	<b>14</b>	<b>13,187,068</b>	<b>18,718</b>	<b>13,205,786</b>	<b>8,988,402</b>

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 £
<b>Fixed assets:</b>					
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
<b>TOTAL</b>		<b>15,273,451</b>	<b>13,367,890</b>	<b>15,273,451</b>	<b>13,367,890</b>

<b>Current assets:</b>					
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
<b>TOTAL</b>		<b>6,779,487</b>	<b>3,785,722</b>	<b>6,768,555</b>	<b>3,774,809</b>

<b>Current liabilities:</b>					
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)
<b>TOTAL NET ASSETS</b>		<b>13,205,786</b>	<b>8,988,402</b>	<b>13,205,786</b>	<b>8,988,402</b>

<b>THE FUNDS OF THE CHARITY</b>					
<b>Unrestricted Income Funds:</b>					
<b>General Funds:</b>	10	9,655,068	6,676,440	9,655,068	6,676,440
<b>General Funds – Capitalised Assets</b>					
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
<b>TOTAL FUNDS <sup>1</sup></b>		<b>13,205,786</b>	<b>8,988,402</b>	<b>13,205,786</b>	<b>8,988,402</b>

<sup>1</sup> 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 £
<b>Schedule A</b>	Net cash provided by (used in) operating activities	2,785,535	(1,856,112)
	<b>Cashflow from investing activities:</b>		
	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)
	<b>Net cash provided by (used in) Investing activities</b>	<b>(782,980)</b>	<b>(182,261)</b>
	<b>Change in cash and cash equivalents in the reporting period</b>	<b>2,002,556</b>	<b>(2,038,373)</b>
	<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>2,068,290</b>	<b>4,106,663</b>
	<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,070,846</b>	<b>2,068,290</b>
<b>Schedule A</b>	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)
	<b>Adjustments for:</b>		
	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)
	<b>Net cash used in/ provided by operating activities</b>	<b>2,785,535</b>	<b>(1,856,112)</b>

### 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
<b>Total</b>	<b>23,688,350</b>	<b>2,124,418</b>	<b>25,812,768</b>	<b>20,076,895</b>

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 £
<b>Raising funds:</b>						
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
<b>Total raising funds</b>	<b>-</b>	<b>2,653,663</b>	<b>4,075,851</b>	<b>844,517</b>	<b>7,574,031</b>	<b>7,306,087</b>
<b>Charitable activities:</b>						
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
<b>Total charitable activities</b>	<b>10,025,837</b>	<b>2,474,430</b>	<b>1,228,651</b>	<b>1,923,897</b>	<b>15,652,815</b>	<b>14,925,373</b>
<b>Total expenditure</b>	<b>10,025,837</b>	<b>5,128,093</b>	<b>5,304,502</b>	<b>2,768,414</b>	<b>23,226,846</b>	<b>22,231,460</b>



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
<b>Total</b>	<b>2,768,413</b>	<b>2,575,824</b>

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 £
<b>Grants to Affiliates and Partners:</b>					
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
<b>Total grants</b>		-	-	<b>6,199,719</b>	<b>5,543,170</b>
<b>Transfers to Branches:</b>					
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
<b>Total transfers</b>		-	-	<b>3,826,118</b>	<b>3,689,252</b>
<b>Total grants and transfers</b>		-	-	<b>10,025,837</b>	<b>9,232,422</b>

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
<b>Total</b>	<b>202,146*</b>	<b>154,121</b>

\*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
<b>Rental cost relating to operating leases:</b>		
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
<b>Total</b>	<b>7,960,579</b>	<b>7,722,082</b>

\*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
<b>Total</b>	<b>225</b>	<b>222</b>

## 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 £
<b>Cost:</b>				
At 31 March 2023	274,983	<b>217,556</b>	248,962	741,501
Additions	-	737,162	-	737,162
Disposals	-	-	-	-
At 31 March 2024	274,983	954,718	248,962	1,478,663
<b>Depreciation:</b>				
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
<b>Net Book Value:</b>				
At 31 March 2024	<b>3,358</b>	<b>954,718</b>	-	<b>958,076</b>
At 31 March 2023	<b>9,465</b>	<b>217,556</b>	-	<b>227,021</b>

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 £
<b>Cost:</b>						
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
<b>Depreciation:</b>						
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
<b>Net Book Value:</b>						
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)
<b>Market Value at 31 March</b>	<b>13,844,896</b>	<b>12,467,292</b>
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
<b>Market Value at 31 March</b>	<b>13,844,896</b>	<b>12,467,292</b>



## 10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2023 £	Income £	Expenditure £	Transfers £	Net Gains/ Losses on investment £	31 March 2024 £
<b>Unrestricted Funds:</b>						
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
<b>Total unrestricted Funds</b>	<b>8,970,440</b>	<b>24,024,155</b>	<b>(21,093,902)</b>	<b>-</b>	<b>1,286,375</b>	<b>13,187,068</b>
<b>Restricted Funds:</b>						
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	-	-
<b>Total Restricted Funds</b>	<b>17,962</b>	<b>2,133,700</b>	<b>(2,132,944)</b>	<b>-</b>	<b>-</b>	<b>18,718</b>
<b>Total Funds</b>	<b>8,988,402</b>	<b>26,157,855</b>	<b>(23,226,846)</b>	<b>-</b>	<b>1,286,375</b>	<b>13,205,786</b>

\*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
<b>Total</b>	<b>2,708,641</b>	<b>2,708,641</b>	<b>1,717,432</b>	<b>1,717,432</b>

## 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
<b>Total</b>	<b>8,847,152</b>	<b>8,836,220</b>	<b>8,165,210</b>	<b>8,154,296</b>

## 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	-	-	-	-	-	-
<b>Total</b>	<b>261,005</b>	<b>-</b>	<b>261,005</b>	<b>862,547</b>	<b>898</b>	<b>863,445</b>

## 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Funds £	2024 Total £
<b>Group:</b>			
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)
<b>Net Assets</b>	<b>13,187,068</b>	<b>18,718</b>	<b>13,205,786</b>

<b>Charity:</b>			
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)
<b>Net Assets</b>	<b>13,187,068</b>	<b>18,718</b>	<b>13,205,786</b>

## 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 £
<b>Income:</b>					
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	-
<b>Total income</b>		<b>18,497,566</b>	<b>1,785,608</b>	<b>20,283,174</b>	<b>21,695,210</b>
<b>Expenditure:</b>					
Expenditure on raising funds		7,306,087	-	7,306,087	7,390,727
<b>Expenditure on charitable activities:</b>					
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
<b>Total charitable activities</b>	<b>3</b>	<b>13,154,835</b>	<b>1,770,538</b>	<b>14,925,373</b>	<b>14,005,638</b>
<b>Total expenditure</b>	<b>3</b>	<b>20,460,922</b>	<b>1,770,538</b>	<b>22,231,460</b>	<b>21,396,365</b>
Net gains on investments	9	(321,207)	-	(321,207)	959,822
<b>Net income/(expenditure)</b>		<b>(2,284,563)</b>	<b>15,070</b>	<b>(2,269,493)</b>	<b>1,258,667</b>
Transfers between funds		368	(368)	-	-
<b>Net movement in funds</b>		<b>(2,284,195)</b>	<b>14,702</b>	<b>(2,269,493)</b>	<b>1,258,667</b>
Total funds brought forward	18	11,254,635	3,260	11,257,895	9,999,228
<b>Total funds carried forward</b>	<b>14</b>	<b>8,970,440</b>	<b>17,962</b>	<b>8,988,402</b>	<b>11,257,895</b>



# 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 £
<b>Unrestricted Funds:</b>						
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
<b>Total unrestricted Funds</b>	<b>11,254,635</b>	<b>18,497,566</b>	<b>(20,460,922)</b>	<b>368</b>	<b>(321,207)</b>	<b>8,970,440</b>
<b>Restricted Funds:</b>						
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	-	-
<b>Total Restricted Funds</b>	<b>3,260</b>	<b>1,785,608</b>	<b>(1,770,538)</b>	<b>(368)</b>	<b>-</b>	<b>17,962</b>
<b>Total Funds</b>	<b>11,257,895</b>	<b>20,283,174</b>	<b>(22,231,460)</b>	<b>-</b>	<b>(321,207)</b>	<b>8,988,402</b>

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2023

	Unrestricted Fund £	Restricted Funds £	2023 Total £
<b>Group:</b>			
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)
<b>Net Assets</b>	<b>8,970,440</b>	<b>17,962</b>	<b>8,988,402</b>
<b>Charity:</b>			
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)
<b>Net Assets</b>	<b>8,970,440</b>	<b>17,962</b>	<b>8,988,402</b>

# CONTACT ADDRESSES

For up to date contact details for all our offices go to [thebrooke.org/about-us/contact-us](http://thebrooke.org/about-us/contact-us)

## United Kingdom headquarters and registered office

**Brooke**

[www.thebrooke.org](http://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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