

SOUTH ESSEX WILDLIFE HOSPITAL

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2020

CHARITY NUMBER 1093545

SOUTH ESSEX WILDLIFE HOSPITAL
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020

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SOUTH ESSEX WILDLIFE HOSPITAL

CHARITY INFORMATION

TRUSTEES	S Ireland S Mitchell C Raven
TREASURER	R Brown
CHARITY REGISTRATION NUMBER	1093545
ADDRESS	Orsett Road Orsett Grays RM16 3BH
ACCOUNTANTS	Peaty & Co 163-164 Moulsham Street Chelmsford CM2 0LD

SOUTH ESSEX WILDLIFE HOSPITAL
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees present their annual report and the financial statements for the year ended 31st December 2020.

Objectives and activities

- To relieve the suffering of animals and birds of any species but primarily native British Wildlife who need care and attention and, in particular, to provide or maintain temporary refuge or hospital or other facility for the collection, reception, care and rehabilitation of sick, injured or ill-treated animals or birds until their eventual release back into the wild or otherwise their transfer to an animal sanctuary.
- To advance public education in the behaviour and ecology of all British Wildlife.
- To advance the public education of humane methods of control of foxes and other wild animals.
- The rescue, rehabilitation and release back into the wild of sick, injured and orphaned wildlife of all kinds.
- The training of professionals and students in the care and rehabilitation of wildlife.
- To advance the education of the public in the proper care and treatment of wildlife and habitat.
- To give presentations to interested groups detailing the history and work of the Sanctuary.

The Trustees are satisfied that the activities, projects and services it has carried out within the Report period have been according to charity's mandate and to the public benefit, with due regard to the fact that the period in question was during various national lockdown measures due to the Coronavirus pandemic and meant due restrictions to its operational practices for safety reasons.

Achievements and performance

- South Essex Wildlife Hospital Charity (The Charity) achieves the ongoing rescue, rehabilitation and release back into the wild of sick, injured and orphaned wildlife of all kinds for the benefit of the public by relieving the suffering of animals in need of care and medical attention and, subsequently, releasing them back into the wild.
- The Charity promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and loss of habitat and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.
- The Charity offers shelter or sanctuary for animals which need medical attention; provides medical treatment for animals; and then actively seeks new homes for "rescued" animals.
- The Charity contributes to RSPCA and Police prosecutions of animal and wildlife cases.

SOUTH ESSEX WILDLIFE HOSPITAL
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2020

- The number of casualties passing through the doors of the hospital continues to grow and has increased every year since 2015. The calendar year of 2019 saw 6945 patients receive our help, which is an amazing 80% increase since 2015 and a 15% increase compared to 2018. Whilst this is great news for the animals we can help, it also results in very significant increased costs across the organisation particularly veterinary expenses, food and also in more staff being absolutely necessary to provide the high standards of care we pride ourselves on.
- Obviously, achievements have been constrained by Covid this year but it is worth noting that all personnel and volunteers managed to keep normal service running, whilst observing safe practices, during the pandemic, a credit to everyone involved.

Review of the charity's financial position at the end of the period

- Although fundraising activity was severely curtailed during 2020 due to the Covid 19 pandemic restrictions, the wildlife hospital was robustly supported by donations (both in money and goods) from its loyal members, supporters and users. Whilst the 2020 figures show a small decrease of 4.2% from the income received in 2019, when exceptional income for both years is excluded (ie legacies and grants), income for the year 2020 actually showed an increase of 56.6% on the previous year. The fact that the hospital was able to make the required Covid adjustments in order to maintain a relatively normal service throughout this exceptional year was a large factor in maintaining the income level.
- Despite the increased costs of many of our essential supplies as a result of Covid and Brexit shortages, expenses increased by only 1.2 % on 2019, showing that the funds were prudently managed and with no compromise on the treatment of patients. At the same time, money was invested in the purchase of some valuable higher tech veterinary equipment (eg digital microscope), the re-stocking of the wild animal rescue/capture equipment, and some essential refurbishment of the premises.
- Overall, despite the uncertainty and restrictions of this challenging year, South Essex Wildlife Hospital surfaced with a healthy surplus of almost £103k for the year, leaving the Charity well placed for managing the ambiguity anticipated in 2021 and for funding improvements to its facilities.

Policy for holding reserves

- South Essex Wildlife Hospital aims to hold £235,000 to cover anticipated running costs for up to 12 months. This is based on an expensive month. These reserved funds will be kept in separate bank accounts and will be monitored on a monthly basis.

SOUTH ESSEX WILDLIFE HOSPITAL
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2020

- This will be reviewed by the Trustees annually (as a minimum) and may be increased or decreased as required at the Trustees' discretion. The reserved funds will only be used in an emergency and if the current account is running low (below £60,000), and for no other purpose.
- Remaining funds are Free Reserves which are intended for significant projects and upgrades/maintenance of the facilities at the Hospital.
- The Trustees believe this is the safest way to manage our funds and to ensure the security and efficiency of the charity.
- The total reserves held at 31st December 2020 were £456,466.

Principal sources of funds

- Public Donations and Gift Aid
- RSPCA Donations for Casualties
- Grant Applications
- Fundraising Appeals for Equipment
- Legacies

Principal risk facing the charity

- Local Land developments

Structure, governance and management

The charity is an unincorporated association governed by its trust deed. A new trustee may be appointed by the resolution/vote of the existing trustees recorded in the minutes and signed by the new trustee and such evidence shall be conclusive evidence of his appointment.

Reference and administrative details

Details are set out on page 1.

This report was approved by the Trustees on 28th April 2021 and signed on its behalf by:

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S Ireland

Chairman

SOUTH ESSEX WILDLIFE HOSPITAL

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF SOUTH ESSEX WILDLIFE HOSPITAL

FOR THE YEAR ENDED 31ST DECEMBER 2020

I report to the trustees on my examination of the accounts, set out on pages 4 to 7, of the above charity ("the Trust") for the year ended 31st December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with s130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

L. Ayling FCA

Peaty & Co

Chartered Accountants

163-164 Moulsham Street

Chelmsford

Essex

CM2 0LD

SOUTH ESSEX WILDLIFE HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Note	2020 <u>Unrestricted</u> <u>funds</u>	2020 <u>Total</u> <u>funds</u>	2019 <u>Total</u> <u>funds</u>
<u>Incoming resources</u>	3			
Income and endowments from:				
Donations and legacies		248,286	248,286	248,021
Charitable activities		40,490	40,490	36,631
Other trading activities		5,558	5,558	22,291
Investments		1,934	1,934	1,425
Other		-	-	964
		<hr/>	<hr/>	<hr/>
Total		296,268	296,268	309,332
		<hr/>	<hr/>	<hr/>
<u>Resources expended</u>	4			
Expenditure on:				
Raising funds		191	191	4,717
Charitable activities		189,149	189,149	181,522
Other		4,000	4,000	4,800
		<hr/>	<hr/>	<hr/>
Total		193,340	193,340	191,039
		<hr/>	<hr/>	<hr/>
Net movement in funds		102,928	102,928	118,293
<u>Reconciliation of funds:</u>				
Total funds brought forward		353,538	353,538	235,245
		<hr/>	<hr/>	<hr/>
Total funds carried forward		456,466	456,466	353,538
		<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

BALANCE SHEET

AS AT 31ST DECEMBER 2020

	<u>Notes</u>	2020 £	2019 £
Current assets			
Stocks	8	1,000	-
Debtors	9	25,893	-
Cash at bank and in hand		432,818	353,538
		<hr/>	<hr/>
Total current assets		459,711	353,538
Creditors: amounts falling due within one year	10	3,245	-
		<hr/>	<hr/>
Net current assets		456,466	353,538
		<hr/>	<hr/>
Total net assets		456,466	353,538
		<hr/>	<hr/>
Funds of the charity			
Unrestricted funds		456,466	353,538
		<hr/>	<hr/>

The financial statements on pages 4 to 7 were approved by the Trustees on 28th April 2021 and signed on its behalf by:

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S Ireland

Chairman

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2020

1. Basis of preparation

(a) Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

(b) Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(c) Change of basis of accounting

The accounts for the year ended 31st December 2020 have been prepared on the accruals accounting basis. The accounts for the year ended 31st December 2019 were prepared on the cash accounting basis.

2. Accounting policies

(a) Income

- income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability
- there has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS 102
- grants and donations are only included in the SoFA when the general income recognition criteria are met
- legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met
- Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the original donation unless the donor or the terms of appeal have specified otherwise

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2020

2. Accounting policies (continued)

(a) Income (continued)

- contractual income is only included in the SoFA once the charity has provided the related services
- income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably
- membership subscriptions received in the nature of a gift are recognised in donations and legacies
- insurance claims are only included in the SoFA when the general income criteria are met and are included as an item of other income.

(b) Expenditure and liabilities

- liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty
- the charity has creditors which are measured at settlement amounts less any trade discounts
- a liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the transaction at the reporting date.

(c) Assets

- tangible fixed assets purchased since 1st January 2020 are capitalised at cost if they can be used for more than one year and cost at least £2,000
- stocks of animal feed and medical supplies are valued at cost
- debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash value or other consideration expected to be received.

3. Analysis of income

	2020	2019
	£	£
Donations and legacies		
Donations and membership subscriptions	207,742	106,509
Gift aid	26,199	12,212
Legacies	14,345	129,300
	<hr/>	<hr/>
	248,286	248,021
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2020

3. Analysis of income (continued)

	2020	2019
	£	£
Charitable activities:		
RSPCA contributions towards costs	40,940	36,631
	<hr/>	<hr/>
Other trading activities:		
Fundraising	5,558	22,291
	<hr/>	<hr/>
Investment income:		
Bank interest	1,934	1,425
	<hr/>	<hr/>
Other income:		
Insurance claim	-	964
	<hr/>	<hr/>

4. Analysis of expenditure

	2020	2019
	£	£
Expenditure on raising funds:		
Staging fundraising events	93	-
Merchandise for resale	98	4,717
	<hr/>	<hr/>
	191	4,717
	<hr/>	<hr/>
Expenditure on charitable activities:		
Staff and volunteer costs (including uniforms and food)	111,858	94,702
Medical costs	42,263	47,341
Premises expenses	27,066	30,161
Administration expenses	7,962	9,318
	<hr/>	<hr/>
	189,149	181,522
	<hr/>	<hr/>
Other:		
University funding	4,000	4,800
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2020

5. Fees for examination of the accounts

	2020	2019
	£	£
Independent examiner's fee	480	-
	<hr/>	<hr/>

6. Trustees' remuneration

The trustees neither received nor waived any emoluments during the year (2019 - £Nil).

7. Staff costs

	2020	2019
	£	£
Salaries and wages	106,654	89,367
Social security costs	1,789	1,911
Pension costs (defined contribution scheme)	1,494	1,217
	<hr/>	<hr/>
	109,937	92,495
	<hr/>	<hr/>

8. Stocks

	2020	2019
	£	£
Animal feed	500	-
Medical supplies	500	-
	<hr/>	<hr/>
	1,000	-
	<hr/>	<hr/>

9. Debtors

	2020	2019
	£	£
Debtors	22,700	-
Prepayments	3,193	-
	<hr/>	<hr/>
	25,893	-
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2020

10. Creditors: amounts falling due within one year	2020	2019
	£	£
Creditors	2,765	-
Accruals	480	-
	<hr/>	<hr/>
	3,245	-
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020		2019	
	£	£	£	£
INCOME				
Donations and membership subscriptions	205,702		102,676	
Gift aid	26,199		12,212	
Legacies	14,345		129,300	
Essex lottery	1,790		1,833	
SEIB award	250		2,000	
RSPCA reimbursements	40,490		36,631	
Fundraising	5,558		22,291	
Bank interest	1,934		1,425	
Insurance claim	-		964	
	296,268		309,332	
EXPENDITURE				
Wages and salaries	106,654		89,367	
Social security costs	1,789		1,911	
Pension costs	1,494		1,217	
Staff and volunteer uniforms	1,030		305	
Staff and volunteer food	891		1,902	
University funding	4,000		4,800	
Vets and medical expenses	8,860		18,413	
Vet training and insurance	375		1,996	
Animal food and bedding	33,028		26,932	
Repairs, renewals and maintenance	9,284		9,162	
Rates and water	3,316		4,829	
Insurance	1,971		1,705	
Light and heat	7,588		10,272	
Cleaning	6,878		5,898	
Office equipment	121		899	
Printing, postage and stationery	2,066		2,438	
Telephone	672		948	
Ambulance running costs	1,091		1,941	
Accountancy	960		-	
Merchandise for resale	68		4,717	
Miscellaneous	1,204		1,387	
	193,340		191,039	
Net income for the year	102,928		118,293	