

**SOUTH ESSEX WILDLIFE HOSPITAL**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2021**

**CHARITY NUMBER 1093545**

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2021**

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**SOUTH ESSEX WILDLIFE HOSPITAL**

**CHARITY INFORMATION**

TRUSTEES	J Bryan F Carvalho S Carvalho F Haynes S Mitchell N Scotland
TREASURER	J Bryan
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 2021**

The Trustees present their annual report and the financial statements for the year ended 31st December 2021.

**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.
- 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 Hospital.

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.

**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 is a registered veterinary practice registered with the RCVS.

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

- The Charity contributes to RSPCA and Police prosecutions of animal and wildlife cases.
- 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 2021 saw over 9000 patients receive our help, which represents a 29% increase compared to 2020. This growth in admissions also results in significant increase to costs across the organisation; particularly veterinary expenses, feed and also more staff being necessary and working longer hours to provide the high standards of care we pride ourselves on.

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

- During 2021 fundraising activities were still reduced compared to pre-COVID-19 pandemic levels, however the wildlife hospital continues to be robustly supported by donations (both in money and goods) from its loyal members, supporters and users. Whilst the 2021 figures show a decrease of 11% from the income received in 2020 donations and fundraising income has increased by 5.5% which is testament to the support that we continue to receive.
- Costs across all areas of the charity continue to increase due to Brexit and COVID-19: electricity and gas is up by 38% and the hospital is continuing to make energy-efficient alterations to help mitigate these increases. The cost of veterinary supplies has risen over 200% and this is due to price increases and the increase in the number of patients we are treating. The hospital has upgraded its x-ray machine and continues with its programme of improvements and ongoing maintenance. In all the charity's costs have risen 18% compared to 2020.
- Despite what continues to be a challenging financial environment, South Essex Wildlife Hospital has generated a surplus of almost £35,000 for the year, leaving the Charity well placed for the anticipated further increase in costs as well as continuing with the improvement and expansion plans for its facilities.

**Policy for holding reserves**

- South Essex Wildlife Hospital aims to hold £256,000 to cover exceptional expense, equipment failure and the employment of locum and agency cover for key staff in the event of absence. This figure also includes an amount for the upgrade to our stable accommodation and reserves which are held for the construction of the new wet hospital building. These reserved funds will be kept in separate bank accounts and will be monitored on a monthly basis. A full breakdown is in our reserves policy which was adopted by the board in March 2022.

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

- 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, for example the wet hospital, upgrades/maintenance of the facilities at the Hospital, and the purchase of essential veterinary equipment.
- 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 2021 were £491,257.

**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 6th April 2022 and signed on its behalf by:

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**J Bryan**

**Chairman**

**SOUTH ESSEX WILDLIFE HOSPITAL**

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

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

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 2021.

**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

6th April 2022

**SOUTH ESSEX WILDLIFE HOSPITAL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Note	<b>2021</b> <u>Unrestricted</u> <u>funds</u>	<b>2021</b> <u>Total</u> <u>funds</u>	<b>2020</b> <u>Total</u> <u>funds</u>
<b><u>Incoming resources</u></b>	3			
<b>Income and endowments from:</b>				
Donations and legacies		209,712	209,712	248,286
Charitable activities		23,601	23,601	40,490
Other trading activities		26,909	26,909	5,558
Investments		2,402	2,402	1,934
		<hr/>	<hr/>	<hr/>
<b>Total</b>		262,624	262,624	296,268
		<hr/>	<hr/>	<hr/>
<b><u>Resources expended</u></b>	4			
<b>Expenditure on:</b>				
Raising funds		284	284	191
Charitable activities		227,549	227,549	189,149
Other		-	-	4,000
		<hr/>	<hr/>	<hr/>
<b>Total</b>		227,833	227,833	193,340
		<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		34,791	34,791	102,928
<b><u>Reconciliation of funds:</u></b>				
Total funds brought forward		456,466	456,466	353,538
		<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		491,257	491,257	456,466
		<hr/>	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2021**

	<b><u>Notes</u></b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Current assets</b>			
Stocks	8	9,272	1,000
Debtors	9	6,270	25,893
Cash at bank and in hand		483,721	432,818
		<hr/>	<hr/>
<b>Total current assets</b>		499,263	459,711
<b>Creditors: amounts falling due within one year</b>	10	8,006	3,245
		<hr/>	<hr/>
<b>Net current assets</b>		491,257	456,466
		<hr/>	<hr/>
<b>Total net assets</b>		491,257	456,466
		<hr/>	<hr/>
<b>Funds of the charity</b>			
Unrestricted funds		491,257	456,466
		<hr/>	<hr/>

The financial statements on pages 4 to 7 were approved by the Trustees on 6th April 2022 and signed on its behalf by:

.....

**J Bryan**

**Chairman**

## **SOUTH ESSEX WILDLIFE HOSPITAL**

### **NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2021**

#### **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.

#### **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
- 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

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2021**

**2. Accounting policies (continued)**

**(a) Income (continued)**

- 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 merchandise, 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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>		
Donations and membership subscriptions	198,465	207,742
Gift aid	11,247	26,199
Legacies	-	14,345
	<hr/>	<hr/>
	209,712	248,286
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2021**

**3. Analysis of income (continued)**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>		
RSPCA contributions towards costs	23,481	40,940
Student fees	120	-
	<hr/>	<hr/>
	23,601	40,940
	<hr/>	<hr/>
<b>Other trading activities:</b>		
Fundraising	26,909	5,558
	<hr/>	<hr/>
<b>Investment income:</b>		
Bank interest	2,402	1,934
	<hr/>	<hr/>

**4. Analysis of expenditure**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>		
Staging fundraising events	15	93
Merchandise for resale	269	98
	<hr/>	<hr/>
	284	191
	<hr/>	<hr/>
<b>Expenditure on charitable activities:</b>		
Staff and volunteer costs (including uniforms and food)	134,860	111,858
Medical costs	50,793	42,263
Premises expenses	30,527	27,066
Administration expenses	11,369	7,962
	<hr/>	<hr/>
	227,549	189,149
	<hr/>	<hr/>
<b>Other:</b>		
University funding	-	4,000
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2021**

**5. Fees for examination of the accounts**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	498	480
	<hr/>	<hr/>

**6. Trustees' remuneration**

The trustees neither received nor waived any emoluments during the year (2020 - £Nil).

**7. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	126,967	106,654
Social security costs	4,115	1,789
Pension costs (defined contribution scheme)	1,774	1,494
	<hr/>	<hr/>
	132,856	109,937
	<hr/>	<hr/>

**8. Stocks**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Merchandise	8,272	-
Animal feed	500	500
Medical supplies	500	500
	<hr/>	<hr/>
	9,272	1,000
	<hr/>	<hr/>

**9. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors	2,809	22,700
Prepayments	3,461	3,193
	<hr/>	<hr/>
	6,270	25,893
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2021**

10. Creditors: amounts falling due within one year	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors	7,508	2,765
Accruals	498	480
	<hr/>	<hr/>
	8,006	3,245
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**DETAILED PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	<b>2021</b>		<b>2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
INCOME				
Donations and membership subscriptions		195,911		205,702
Gift aid		11,247		26,199
Legacies		-		14,345
Essex lottery		2,554		1,790
SEIB award		-		250
RSPCA reimbursements		23,481		40,490
Fundraising		26,909		5,558
Bank interest		2,402		1,934
Student fees		120		-
		<hr/>		<hr/>
		262,624		296,268
EXPENDITURE				
Wages and salaries	126,967		106,654	
Social security costs	4,115		1,789	
Pension costs	1,774		1,494	
Staff and volunteer uniforms	1,041		1,030	
Staff and volunteer food	963		891	
University funding	-		4,000	
Vets and medical expenses	28,363		8,860	
Vet training and insurance	1,151		375	
Animal food and bedding	21,279		33,028	
Repairs, renewals and maintenance	10,012		9,284	
Rates and water	4,768		3,316	
Insurance	1,987		1,971	
Light and heat	10,451		7,588	
Cleaning	5,296		6,878	
Office equipment	1,878		121	
Printing, postage and stationery	2,885		2,066	
Telephone	525		672	
Ambulance running costs	1,640		1,091	
Travel	275		-	
Accountancy	1,140		960	
Merchandise for resale	269		68	
Bank and transaction charges	409		-	
Miscellaneous	645		1,204	
		<hr/>		<hr/>
		227,833		193,340
		<hr/>		<hr/>
<b>Net income for the year</b>		<b>34,791</b>		<b>102,928</b>
		<hr/>		<hr/>