

**SOUTH ESSEX WILDLIFE HOSPITAL**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2022**

**CHARITY NUMBER 1093545**

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2022**

**CONTENTS:**

	<b>Page</b>
Charity information	1
Trustees' annual report	2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes	6
Detailed profit and loss account	7

**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 2022**

The Trustees present their annual report and the financial statements for the year ended 31st December 2022.

**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 2022**

- 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. 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 2022 fundraising activities were still reduced compared to pre-COVID-19 pandemic levels. Fundraising was further restricted in this period between April and September by filming for a six-part documentary due to be shown on Channel 4. This impacted the Charity by essentially placing any rescue stories of note under embargo until the series had aired. Without social media and press releases that would normally accompany such stories, public interest and engagement with a wider audience was severely curtailed. The documentary was due to be aired in Autumn 2022 however as at 31.12.2022 we still have no broadcast date scheduled.
- The wildlife hospital continues to be robustly supported by donations (both in money and goods) from its loyal members, supporters and users.
- A three-year sponsorship deal for the running of the Charity's new seal facilities has been secured in partnership with DP World, The London Gateway Port.
- Costs across all areas of the Charity continue to increase due to Brexit and international pressures: electricity and gas prices continue to rise, feed prices have seen a sharp increase this year and veterinary supplies have increased in price, although these increases have been mitigated by securing preferential deals with our suppliers. Although staff costs are reduced, staffing costs per head have increased in line with the increase in workload and also because of the Charity's important commitment to increase wages in line with the Living Wage Foundation's national living wage.
- The Charity has this year completed several large capital expenditure and deferred maintenance projects including the refurbishment of two of the Charity's outdoor stables, increasing capacity for larger animals, and indoor wards for birds and small mammals. A new workshop building for the maintenance team of volunteers is a welcome addition to the Charity's facilities too. In addition, the most significant capital expenditure this year has been the building of the new hedgehog ward and a ground-up development of the seal hospital building incorporating a rehabilitation swimming pool and filtration system.
- Despite what continues to be a challenging financial environment, South Essex Wildlife Hospital has continued its programme of investment in new facilities and energy efficient technologies to leave the Charity well placed to deal with any future challenges.

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**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 the Charity's 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.
- 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 2022 were £348,094.

**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.

**SOUTH ESSEX WILDLIFE HOSPITAL**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Reference and administrative details**

Details are set out on page 1.

This report was approved by the Trustees on 14th September 2023 and signed on its behalf by:

.....

**J Bryan**

**Chairman**

**SOUTH ESSEX WILDLIFE HOSPITAL**

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

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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 2022.

**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

14th September 2023

**SOUTH ESSEX WILDLIFE HOSPITAL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Note	<b>2022</b> <u>Unrestricted</u> <u>funds</u>	<b>2022</b> <u>Total</u> <u>funds</u>	<b>2021</b> <u>Total</u> <u>funds</u>
<b><u>Incoming resources</u></b>	3			
<b>Income and endowments from:</b>				
Donations and legacies		203,650	203,650	209,712
Charitable activities		22,128	22,128	23,601
Other trading activities		26,504	26,504	26,909
Investments		2,361	2,361	2,402
		<hr/>	<hr/>	<hr/>
<b>Total</b>		254,643	254,643	262,624
		<hr/>	<hr/>	<hr/>
<b><u>Resources expended</u></b>	4			
<b>Expenditure on:</b>				
Raising funds		9,818	9,818	284
Charitable activities		235,035	235,035	227,549
		<hr/>	<hr/>	<hr/>
<b>Total</b>		244,853	244,853	227,833
		<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		9,790	9,790	34,791
<b><u>Reconciliation of funds:</u></b>				
Total funds brought forward		491,257	491,257	456,466
		<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		501,047	501,047	491,257
		<hr/>	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**BALANCE SHEET**

**AS AT 31ST DECEMBER 2022**

	<b><u>Notes</u></b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	135,701	-
<b>Current assets</b>			
Stocks	9	5,071	9,272
Debtors	10	5,741	6,270
Cash at bank and in hand		357,358	483,721
		<hr/>	<hr/>
<b>Total current assets</b>		368,170	499,263
<b>Creditors: amounts falling due within one year</b>	11	2,824	8,006
		<hr/>	<hr/>
<b>Net current assets</b>		365,346	491,257
		<hr/>	<hr/>
<b>Total net assets</b>		501,047	491,257
		<hr/>	<hr/>
<b>Funds of the charity</b>			
Unrestricted funds		501,047	491,257
		<hr/>	<hr/>

The financial statements on pages 4 to 7 were approved by the Trustees on 14th September 2023 and signed on its behalf by:

.....

**J Bryan**

**Chairman**

## **SOUTH ESSEX WILDLIFE HOSPITAL**

### **NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2022**

#### **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 2022**

**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 2021 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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>		
Donations and membership subscriptions	188,471	198,465
Gift aid	12,288	11,247
Legacies	2,891	-
	<hr/>	<hr/>
	203,650	209,712
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>		
RSPCA contributions towards costs	22,128	23,481
Student fees	-	120
	<hr/>	<hr/>
	22,128	23,601
	<hr/>	<hr/>
<b>Other trading activities:</b>		
Fundraising	26,504	26,909
	<hr/>	<hr/>
<b>Investment income:</b>		
Bank interest	2,361	2,402
	<hr/>	<hr/>

**4. Analysis of expenditure**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>		
Staging fundraising events	-	15
Merchandise for resale	9,818	269
	<hr/>	<hr/>
	9,818	284
	<hr/>	<hr/>
<b>Expenditure on charitable activities:</b>		
Staff and volunteer costs (including uniforms and food)	131,089	134,860
Medical costs	59,013	50,793
Premises expenses	27,380	30,527
Administration expenses	17,553	11,369
	<hr/>	<hr/>
	235,035	227,549
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**

**31ST DECEMBER 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	546	498
	<hr/>	<hr/>

**6. Trustees' remuneration**

The trustees neither received nor waived any emoluments during the year (2021 - £Nil).

**7. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	122,738	126,967
Social security costs	4,288	4,115
Pension costs (defined contribution scheme)	2,346	1,774
	<hr/>	<hr/>
	129,372	132,856
	<hr/>	<hr/>

**8. Tangible fixed assets**

	<b>Buildings</b>	<b>Total</b>
Cost:		
At 1st January 2022	-	-
Additions	135,701	135,701
	<hr/>	<hr/>
At 31st December 2022	135,701	135,701
	<hr/>	<hr/>

**9. Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Merchandise	4,071	8,272
Animal feed	500	500
Medical supplies	500	500
	<hr/>	<hr/>
	5,071	9,272
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**NOTES TO FINANCIAL STATEMENTS**  
**31ST DECEMBER 2022**

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors	2,427	2,809
Prepayments	3,314	3,461
	<hr/>	<hr/>
	5,741	6,270

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Creditors	2,278	7,508
Accruals	546	498
	<hr/>	<hr/>
	2,824	8,006
	<hr/>	<hr/>

**SOUTH ESSEX WILDLIFE HOSPITAL**

**DETAILED PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
INCOME				
Donations and membership subscriptions		187,161		195,911
Gift aid		12,288		11,247
Legacies		2,891		-
Essex lottery		1,310		2,554
RSPCA reimbursements		22,128		23,481
Fundraising		26,504		26,909
Bank interest		2,361		2,402
Student fees		-		120
		<hr/>		<hr/>
		254,643		262,624
EXPENDITURE				
Wages and salaries	122,738		126,967	
Social security costs	4,288		4,115	
Pension costs	2,346		1,774	
Staff and volunteer uniforms	601		1,041	
Staff and volunteer food	1,116		963	
Vets and medical expenses	24,432		28,363	
Vet training and insurance	447		1,151	
Animal food and bedding	34,134		21,279	
Repairs, renewals and maintenance	3,395		10,012	
Rates and water	533		4,768	
Insurance	2,295		1,987	
Light and heat	17,006		10,451	
Cleaning	6,446		5,296	
Office equipment	4,582		1,878	
Printing, postage and stationery	3,389		2,885	
Telephone	2,704		525	
Ambulance running costs	2,848		1,640	
Travel	-		275	
Accountancy	1,140		1,140	
Merchandise for resale	9,818		269	
Bank and transaction charges	583		409	
Miscellaneous	12		645	
		<hr/>		<hr/>
		244,853		227,833
		<hr/>		<hr/>
<b>Net income for the year</b>		<b>9,790</b>		<b>34,791</b>
		<hr/>		<hr/>