

SOUTH ESSEX WILDLIFE HOSPITAL

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2023

CHARITY NUMBER 1093545

SOUTH ESSEX WILDLIFE HOSPITAL
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023

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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 2023

The Trustees present their annual report and the financial statements for the year ended 31st December 2023.

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 2023

- 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 and the total number of admissions for 2023 was over 8,000. 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

- The wildlife hospital has seen above inflation increases in income from most streams and continues to be robustly supported by donations (both in money and goods) and legacies from its loyal members, supporters and users. For this we are extremely grateful.
- The three-year sponsorship deal for the running of the Charity's new seal facilities in partnership with DP World, The London Gateway Port is now in its second year and continues to provide the Charity with support.
- Costs across most areas of the Charity continue to increase: electricity and gas prices have shown an increase albeit less dramatic than in recent years. Veterinary supplies continue to increase in price and volume as we treat more animals. Staff costs have increased as investment in new staff brings invaluable new skills to the organisation. The Charity's commitment to increase wages in line with the Living Wage Foundation's national living wage has also led to an increase in staff costs per person.
- The Charity continues its programme of expansion and improvement focussed this year upon preventative maintenance and improvements, energy efficiency and upgrades to the hospital buildings, the animals' enclosures and the Warden's accommodation which was in dire need of renovation in some areas.
- Investment continues in new and upgraded diagnostic veterinary equipment and a second vehicle, thus increasing the Charity's capacity and ability to respond to emergency call-outs.

Policy for holding reserves

- South Essex Wildlife Hospital aims to hold £209,000 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 June 2023.

SOUTH ESSEX WILDLIFE HOSPITAL

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2023

- 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 2023 were £442,588.

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 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 2023

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 2023.

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

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SOUTH ESSEX WILDLIFE HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>Notes</u>	2023 <u>Unrestricted</u> <u>funds</u> £	2023 <u>Total</u> <u>funds</u> £	2022 <u>Total</u> <u>funds</u> £
<u>Incoming resources</u>	3			
Income and endowments from:				
Donations and legacies		343,145	343,145	203,650
Charitable activities		12,399	12,399	22,128
Other trading activities		43,317	43,317	26,504
Investments		5,073	5,073	2,361
		<hr/>	<hr/>	<hr/>
Total		403,934	403,934	254,643
		<hr/>	<hr/>	<hr/>
<u>Resources expended</u>	4			
Expenditure on:				
Raising funds		9,596	9,596	9,818
Charitable activities		305,070	305,070	235,035
		<hr/>	<hr/>	<hr/>
Total		314,666	314,666	244,853
		<hr/>	<hr/>	<hr/>
Net movement in funds		89,268	89,268	9,790
<u>Reconciliation of funds:</u>				
Total funds brought forward		501,047	501,047	491,257
		<hr/>	<hr/>	<hr/>
Total funds carried forward		590,315	590,315	501,047
		<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

BALANCE SHEET

AS AT 31ST DECEMBER 2023

	<u>Notes</u>	2023	2022
		£	£
Fixed assets			
Tangible assets	8	141,591	135,701
Current assets			
Stocks	9	8,800	5,071
Debtors	10	5,543	5,741
Cash at bank and in hand		442,588	357,358
		<hr/>	<hr/>
Total current assets		456,931	368,170
Creditors: amounts falling due within one year	11	8,207	2,824
		<hr/>	<hr/>
Net current assets		448,724	365,346
		<hr/>	<hr/>
Total net assets		590,315	501,047
		<hr/>	<hr/>
Funds of the charity			
Unrestricted funds		590,315	501,047
		<hr/>	<hr/>

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

.....

J Bryan

Chairman

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2023

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 2023

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 2022 are capitalised at cost if they can be used for more than one year and cost at least £2,000
- depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that assets as follows:

Buildings	10% reducing balance basis
Motor vehicles	20% reducing balance basis
- 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

	2023	2022
	£	£
Donations and legacies		
Donations and membership subscriptions	246,337	188,471
Gift aid	-	12,288
Legacies	96,808	2,891
	<hr/>	<hr/>
	343,145	203,650
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2023

3. Analysis of income (continued)

	2023	2022
	£	£
Charitable activities:		
RSPCA contributions towards costs	12,399	22,128
	<hr/>	<hr/>
Other trading activities:		
Fundraising	43,317	26,504
	<hr/>	<hr/>
Investment income:		
Bank interest	5,073	2,361
	<hr/>	<hr/>

4. Analysis of expenditure

	2023	2022
	£	£
Expenditure on raising funds:		
Merchandise for resale	9,596	9,818
	<hr/>	<hr/>
Expenditure on charitable activities:		
Staff and volunteer costs (including uniforms and food)	164,512	131,089
Medical costs	75,044	59,013
Premises expenses	35,241	27,380
Administration expenses	30,273	17,553
	<hr/>	<hr/>
	305,070	235,035
	<hr/>	<hr/>

5. Fees for examination of the accounts

	2023	2022
	£	£
Independent examiner's fee	570	546
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2023

6. Trustees' remuneration

The trustees neither received nor waived any emoluments during the year (2022 - £Nil).

7. Staff costs

	2023	2022
	£	£
Salaries and wages	154,067	122,738
Social security costs	6,428	4,288
Pension costs (defined contribution scheme)	2,675	2,346
	<hr/>	<hr/>
	163,170	129,372
	<hr/>	<hr/>

8. Tangible fixed assets

	Motor Vehicles	Buildings	Total
Cost:			
At 1st January 2023	-	135,701	135,701
Additions	11,615	11,298	22,913
	<hr/>	<hr/>	<hr/>
At 31st December 2023	11,615	146,999	158,614
	<hr/>	<hr/>	<hr/>

	Motor Vehicles	Buildings	Total
Depreciation:			
At 1st January 2023	-	-	-
Charge for the year	2,323	14,700	17,023
	<hr/>	<hr/>	<hr/>
At 31st December 2023	2,323	14,700	17,023
	<hr/>	<hr/>	<hr/>

	Motor Vehicles	Buildings	Total
Net book value:			
At 31st December 2023	9,292	132,299	141,591
	<hr/>	<hr/>	<hr/>
At 1st January 2023	-	135,701	135,701
	<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2023

9. Stocks

	2023	2022
	£	£
Merchandise	7,800	4,071
Animal feed	500	500
Medical supplies	500	500
	<hr/>	<hr/>
	8,800	5,071
	<hr/>	<hr/>

10. Debtors

	2023	2022
	£	£
Debtors	1,077	2,427
Prepayments	4,466	3,314
	<hr/>	<hr/>
	5,543	5,741
	<hr/>	<hr/>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	7,637	2,278
Accruals	570	546
	<hr/>	<hr/>
	8,207	2,824
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023		2022	
	£	£	£	£
INCOME				
Donations and membership subscriptions		246,337		187,161
Gift aid		-		12,288
Legacies		96,808		2,891
Essex lottery		-		1,310
RSPCA reimbursements		12,399		22,128
Fundraising		43,317		26,504
Bank interest		5,073		2,361
		<hr/>		<hr/>
		403,934		254,643
EXPENDITURE				
Wages and salaries	154,067		122,738	
Social security costs	6,428		4,288	
Pension costs	2,675		2,346	
Staff and volunteer uniforms	655		601	
Staff and volunteer food	687		1,116	
Vets and medical expenses	40,662		24,432	
Vet training and insurance	713		447	
Animal food and bedding	33,669		34,134	
Repairs, renewals and maintenance	4,789		3,395	
Rates and water	5,922		533	
Insurance	2,651		2,295	
Light and heat	18,206		17,006	
Cleaning	6,324		6,446	
Office equipment	504		4,582	
Printing, postage and stationery	2,415		3,389	
Telephone	2,527		2,704	
Ambulance running costs	3,173		2,848	
Accountancy	1,206		1,140	
Merchandise for resale	9,596		9,818	
Bank and transaction charges	586		583	
Miscellaneous	188		12	
Depreciation	17,023		-	
		<hr/>		<hr/>
		314,666		244,853
		<hr/>		<hr/>
Net income for the year		89,268		9,790
		<hr/>		<hr/>