

SOUTH ESSEX WILDLIFE HOSPITAL

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2024

CHARITY NUMBER 1093545

SOUTH ESSEX WILDLIFE HOSPITAL
FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024

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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 2024

The Trustees present their annual report and the financial statements for the year ended 31st December 2024.

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 2024

- 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 2024 was over 9,000, representing a 12.5% increase from the previous year. This growth in admissions also results in significant increase to costs across the organisation with more staff being necessary and working longer hours to provide the high standards of care we pride ourselves on. Increases in animal care costs are also noteworthy, although the cost of veterinary supplies have been driven down.

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 third year and continues to provide the Charity with support.
- The Charity has been named as Lakeside shopping centre's Charity of the Year which has provided a useful boost to donations and retail sales
- Costs inevitably continue to increase: notably for the care of the animals and also staff 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 and the animals' enclosures.
- Investment continues in new and upgraded diagnostic veterinary equipment and ongoing training for staff.

Policy for holding reserves

- South Essex Wildlife Hospital aims to hold £317,500 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 2024.
- 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 2024 were £525,653

Principal sources of funds

- Public Donations and Gift Aid
- RSPCA and BDMLR 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 27th August 2025 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 2024

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 2024.

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

27th August 2025

SOUTH ESSEX WILDLIFE HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	<u>Notes</u>	2024 <u>Unrestricted</u> <u>funds</u>	2024 <u>Restricted</u> <u>funds</u> £	2024 <u>Total</u> <u>funds</u> £	2023 <u>Total</u> <u>funds</u> £
<u>Incoming resources</u>	3				
Income and endowments from:					
Donations and legacies		367,754	10,000	377,754	343,145
Charitable activities		20,770	-	20,770	12,399
Other trading activities		64,285	-	64,285	43,317
Investments		7,337	-	7,337	5,073
		<hr/>	<hr/>	<hr/>	<hr/>
Total		460,146	10,000	470,146	403,934
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Resources expended</u>	4				
Expenditure on:					
Raising funds		32,741	-	32,741	9,596
Charitable activities		346,947	2,414	349,361	305,070
		<hr/>	<hr/>	<hr/>	<hr/>
Total		379,688	2,414	382,102	314,666
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		80,458	7,586	88,044	89,268
<u>Reconciliation of funds:</u>					
Total funds brought forward		590,315	-	590,315	501,047
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		670,773	7,586	678,359	590,315
		<hr/>	<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

BALANCE SHEET

AS AT 31ST DECEMBER 2024

	<u>Notes</u>	2024	2023
		£	£
Fixed assets			
Tangible assets	8	133,953	141,591
Current assets			
Stocks	9	15,850	8,800
Debtors	10	7,611	5,543
Cash at bank and in hand		525,653	442,588
		<hr/>	<hr/>
Total current assets		549,114	456,931
Creditors: amounts falling due within one year	11	4,708	8,207
		<hr/>	<hr/>
Net current assets		544,406	448,724
		<hr/>	<hr/>
Total net assets		678,359	590,315
		<hr/>	<hr/>
Funds of the charity	12		
Unrestricted funds		670,773	590,315
Restricted funds		7,586	-
		<hr/>	<hr/>
		678,359	590,315
		<hr/>	<hr/>

The financial statements on pages 4 to 7 were approved by the Trustees on 27th August 2025 and signed on its behalf by:

.....
J Bryan

Chairman

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2024

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 2024

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 2023 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.

(d) Fund structure

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2024

3. Analysis of income

	2024	2023
	£	£
Donations and legacies		
Donations and membership subscriptions	276,735	246,337
Gift aid	18,909	-
Legacies	82,110	96,808
	<hr/>	<hr/>
	377,754	343,145
	<hr/>	<hr/>
Charitable activities:		
RSPCA contributions towards costs	20,770	12,399
	<hr/>	<hr/>
Other trading activities:		
Fundraising	64,285	43,317
	<hr/>	<hr/>
Investment income:		
Bank interest	7,337	5,073
	<hr/>	<hr/>

4. Analysis of expenditure

	2024	2023
	£	£
Expenditure on raising funds:		
Merchandise for resale	32,741	9,596
	<hr/>	<hr/>
Expenditure on charitable activities:		
Staff and volunteer costs (including uniforms and food)	201,444	164,512
Medical costs	74,235	75,044
Premises expenses	29,473	35,241
Administration expenses	44,209	30,273
	<hr/>	<hr/>
	349,361	305,070
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2024

5. Fees for examination of the accounts

	2024	2023
	£	£
Independent examiner's fee	594	570
	<hr/>	<hr/>

6. Trustees' remuneration

The trustees neither received nor waived any emoluments during the year (2023 - £Nil).

7. Staff costs

	2024	2023
	£	£
Salaries and wages	186,698	154,067
Social security costs	9,559	6,428
Pension costs (defined contribution scheme)	3,491	2,675
	<hr/>	<hr/>
	199,748	163,170
	<hr/>	<hr/>

The average number of employees during the year amounted to 9 (2023 8).

8. Tangible fixed assets

	Motor Vehicles	Buildings	Total
Cost:			
At 1st January 2024	11,615	146,999	158,614
Additions	-	8,355	8,355
	<hr/>	<hr/>	<hr/>
At 31st December 2024	11,615	155,354	166,969
	<hr/>	<hr/>	<hr/>
Depreciation:			
At 1st January 2024	2,323	14,700	17,023
Charge for the year	1,858	14,135	15,993
	<hr/>	<hr/>	<hr/>
At 31st December 2024	4,181	28,835	33,016
	<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2024

8. Tangible fixed assets (continued)

	Motor Vehicles	Buildings	Total
Net book value:			
At 31st December 2024	7,434	126,519	133,953
	<hr/>	<hr/>	<hr/>
At 1st January 2024	9,292	132,299	141,591
	<hr/>	<hr/>	<hr/>

9. Stocks

	2024 £	2023 £
Merchandise	14,850	7,800
Animal feed	500	500
Medical supplies	500	500
	<hr/>	<hr/>
	15,850	8,800
	<hr/>	<hr/>

10. Debtors

	2024 £	2023 £
Debtors	2,507	1,077
Prepayments	5,104	4,466
	<hr/>	<hr/>
	7,611	5,543
	<hr/>	<hr/>

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Creditors	4,114	7,637
Accruals	594	570
	<hr/>	<hr/>
	4,708	8,207
	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

NOTES TO FINANCIAL STATEMENTS

31ST DECEMBER 2024

12. Statement of funds

	At 01/01/24	Income	Expenditure	At 31/12/24
Unrestricted funds:				
General reserve	590,315	460,146	(379,688)	670,773
Restricted funds:				
Training fund	-	10,000	(2,414)	7,586
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total funds</u>	590,315	470,146	(382,102)	678,359
	<hr/>	<hr/>	<hr/>	<hr/>

The General reserve represents the free funds of the charity which are not designated for particular purposes.

The Training Fund represents funds received towards staff training.

13. Analysis of net assets between funds:

	Unrestricted Funds	Restricted Funds	Total
Fund balances at 31st December 2024 are represented by:			
Tangible fixed assets	133,953	-	133,953
Current assets	541,528	7,586	549,114
Creditors	(4,708)	-	(4,708)
	<hr/>	<hr/>	<hr/>
<u>Net assets:</u>	670,773	7,586	678,359
	<hr/>	<hr/>	<hr/>

SOUTH ESSEX WILDLIFE HOSPITAL

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024		2023	
	£	£	£	£
INCOME				
Donations and membership subscriptions		276,735		246,337
Gift aid		18,909		-
Legacies		82,110		96,808
RSPCA reimbursements		20,770		12,399
Fundraising		64,285		43,317
Bank interest		7,337		5,073
		<hr/>		<hr/>
		470,146		403,934
EXPENDITURE				
Wages and salaries	186,698		154,067	
Social security costs	9,559		6,428	
Pension costs	3,492		2,675	
Staff and volunteer uniforms	764		655	
Staff and volunteer food	931		687	
Vets and medical expenses	30,105		40,662	
Vet training and insurance	1,169		713	
Animal food and bedding	42,961		33,669	
Repairs, renewals and maintenance	9,000		4,789	
Rates and water	2,691		5,922	
Insurance	3,043		2,651	
Light and heat	10,224		18,206	
Cleaning	7,558		6,324	
Office equipment	6,763		504	
Printing, postage and stationery	3,486		2,415	
Website	5,952		-	
Telephone	2,378		2,527	
Ambulance running costs	2,987		3,173	
Travel	1,279		-	
Legal fees	900		-	
Accountancy	1,260		1,206	
Merchandise for resale	32,741		9,596	
Bank charges	5		586	
Cashback	(57)		-	
Miscellaneous	220		188	
Depreciation	15,993		17,023	
		<hr/>		<hr/>
		382,102		314,666
		<hr/>		<hr/>
Net income for the year		88,044		89,268
		<hr/>		<hr/>