

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
HARPER ASPREY WILDLIFE RESCUE**

Joseph Kahan Associates LLP
Chartered Accountants
923 Finchley Road
London
NW11 7PE

HARPER ASPREY WILDLIFE RESCUE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 14

HARPER ASPREY WILDLIFE RESCUE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES	Mrs A S Brummer S J Donnelly C Holmes
PRINCIPAL ADDRESS	Marlborough House 8 Augustus Gardens Camberley Surrey GU15 1HL
REGISTERED CHARITY NUMBER	1143603
INDEPENDENT EXAMINER	Joseph Kahan Associates LLP Chartered Accountants 923 Finchley Road London NW11 7PE
MAIN OPERATING ADDRESS	Pears Hill Westwood Road Windlesham Surrey GU20 6LU

HARPER ASPREY WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our aims

Harper Asprey Wildlife Rescue is committed to encouraging through knowledge the integration of wildlife into our countryside and our gardens alongside us in a natural balance. Harper Asprey Wildlife Rescue helps to preserve wildlife in its natural environment by talking in schools and reaching the next generation and via worksheets, direct animal contact and talks.

We encourage children and adults to care for their environment and reduce the use of pesticides. We help remove the myths that surround our spectacular wildlife and encourage the next generation to learn and understand that any space can be balanced and can be a great environment for both humans and our native wildlife.

Our objectives

Harper Asprey Wildlife Rescue works for the benefit of the public to relieve the suffering of wildlife in need of care and attention and in particular, acts to provide and maintain rescue homes or other facilities for the reception, care and treatment of such wildlife to enable rehabilitation and release back into the wild.

Harper Asprey Wildlife Rescue promotes humane behaviour towards wildlife by providing appropriate care, protection, treatment and security for wildlife which is in need of care and attention by reason of injury, sickness, poor circumstances or ill usage and to educate the public in matters pertaining to wildlife welfare in general and the prevention of cruelty and suffering of wildlife.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit.

HARPER ASPREY WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At Harper Asprey Wildlife Rescue, we rescue and rehabilitate all UK wildlife and treat a wide range of injuries. We take wildlife from the general public, vets, other rescues and the RSPCA.

We admit patients seven days a week and are available daily from 8am - 4pm. We work 24/7 on site to care for our animal orphans and the wildlife in our intensive care unit. We have hand reared badgers, otters, foxes, stoats, weasels, dormice, birds of prey, snakes and garden birds, and take all British wildlife.

Employing a full-time vet has meant we can treat more complex injuries immediately on-site and in a much shorter time frame. This increases our success rate and makes it far less stressful for the animal. Stress debilitates healing and the addition of a veterinary surgeon has increased the wildlife we can save.

The facilities we have need improving. Our equipment, as always, is the main priority here in the hospitals and our clinical units and enclosures are constantly maintained and monitored. Demand for help always outstrips the capacity we have, there are still times when we have had to close for new admissions as we have not had the space to take more animals in. This is always distressing as our aim is to help all. We continue to gain more support and establishing income streams to sustain the work.

We are supported by 46 regular volunteers and are currently recruiting more. Our volunteers go through an induction and training process to make sure they are fully educated before working with our wildlife. The process of recruitment is slow and steady and we are actively looking to increase this number, the focus is on hand-rearing and specialist care to support our work.

Community Service

As well as caring for wildlife, we also endeavour to educate local communities about how they can help. We give talks in schools, universities and to adult groups on wildlife and its impact on us, both via video link and in-person.

We get involved in the local community by:

- * rescuing wildlife
- * rehabilitating wildlife
- * giving talks on wildlife
- * attending local fêtes and events
- * speaking on local radio and television
- * working with local authorities in relation to wildlife and our Project Amazing Grace Hedgehog campaign.

We are excited to have filmed to date, hedgehogs, fox and badger programs for channel 5. This increases will use awareness of the work we do and to gain support.

Our work load is increasing and we are looking at ways to keep up with the demand. Injured wildlife and incidents are on the increase and we do not want to turn people away. We have the space to take more wildlife but not the facilities and it is an issue that we are addressing.

Our full-time veterinary surgeon has made a massive difference to the care we offer wildlife and has saved more lives. We are currently looking at key grants and supporters to improve equipment and facilities in the hospital. New equipment will increase both our level of care and the number of patients we can treat. We want to see a world where wildlife gets the same level of care that we would expect for our cats and dogs. With the right support we believe we can do this.

HARPER ASPREY WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

The charity maintains sufficient reserves to cover its cost for the immediate future and is focusing on further expansion to meet demand.

We are looking at key grants to improve our hospitals facilities and support our wildlife work and education. We have bought more equipment in the hospital including care cages funded by grants, Just Giving and private benefactors. We continue to work seven days a week as we train more people. The outlook is positive. We share our site with the Save Me Trust and collaborate on many joint projects. The charity has relied heavily upon Anne Brummer to provide the resources for it to undertake its key activities and she has continued to work seven days a week.

Demand this year has increased in excess of 30%. We have dedicated and reliable volunteers but we still need more and we are currently recruiting.

FUTURE PLANS

As demand for our work continues to grow we are looking at ways to fund ourselves and maintain the standard of care. Keeping up with demand is an ongoing issue and we are not sufficiently financed to extend our days to check in more wildlife as it would put our limited team under too much pressure.

We currently operate for the public between 8 and 4 pm daily. Our out of hours emergency calls are covered by myself and this year has seen us focus on more back up. Consistency is the issue and we simply need to employ more people. The charity has progressed beyond favours and now requires a stable revenue, to continue to grow. Our vet has been an amazing addition and we hope to continue and build upon this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The power to appoint and remove Trustees is vested in the Trustees and exercised by deed. A Trustee may retire by notice in writing.

Approved by order of the board of trustees on 17th October 2023 and signed on its behalf by:

Mrs A S Brummer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HARPER ASPREY WILDLIFE RESCUE**

Independent examiner's report to the trustees of Harper Asprey Wildlife Rescue

I report to the charity trustees on my examination of the accounts of Harper Asprey Wildlife Rescue (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Joey Joseph

Joseph Kahan Associates LLP
Chartered Accountants
923 Finchley Road
London
NW11 7PE

17th October 2023

HARPER ASPREY WILDLIFE RESCUE

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

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,036	-	55,036	48,850
Other trading activities	3	73,603	17,900	91,503	44,900
Investment income	4	76	-	76	4
Total		<u>128,715</u>	<u>17,900</u>	<u>146,615</u>	<u>93,754</u>
EXPENDITURE ON					
Raising funds	5	62,705	14,172	76,877	61,214
Charitable activities					
Governance		5,961	-	5,961	4,459
Other		56,755	308	57,063	56,047
Total		<u>125,421</u>	<u>14,480</u>	<u>139,901</u>	<u>121,720</u>
NET INCOME/(EXPENDITURE)		3,294	3,420	6,714	(27,966)
RECONCILIATION OF FUNDS					
Total funds brought forward		45,350	13,617	58,967	86,933
TOTAL FUNDS CARRIED FORWARD		<u><u>48,644</u></u>	<u><u>17,037</u></u>	<u><u>65,681</u></u>	<u><u>58,967</u></u>

The notes form part of these financial statements

HARPER ASPREY WILDLIFE RESCUE

**STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2022**

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	10	36,245	2,595	38,840	40,046
CURRENT ASSETS					
Cash at bank and in hand		34,373	14,441	48,814	48,159
CREDITORS					
Amounts falling due within one year	11	(21,973)	-	(21,973)	(29,238)
NET CURRENT ASSETS		<u>12,400</u>	<u>14,441</u>	<u>26,841</u>	<u>18,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,645</u>	<u>17,036</u>	<u>65,681</u>	<u>58,967</u>
NET ASSETS		<u>48,645</u>	<u>17,036</u>	<u>65,681</u>	<u>58,967</u>
FUNDS	12				
Unrestricted funds				48,645	45,350
Restricted funds				<u>17,036</u>	<u>13,617</u>
TOTAL FUNDS				<u>65,681</u>	<u>58,967</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17th October 2023 and were signed on its behalf by:

A S Brummer - Trustee

The notes form part of these financial statements

HARPER ASPREY WILDLIFE RESCUE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The C.E.O. has undertaken to ensure that the charity is able to meet its short term funding requirements and to refrain from requiring the repayment of money lent to the charity until alternative resources of funding are available.

For this reason, the trustees are of the opinion that it is correct to prepare the charity's accounts on a going concern basis.

The C.E.O. has considered a period exceeding twelve months from the date of approval of these accounts and is satisfied that there are no material uncertainties regarding going concern.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Building works	- 20% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 50% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The charity operates fundamentally on a cash receipts basis although its financial statements are prepared on an accruals basis.

Depreciation is the key area in which judgement is required to determine the carrying value of past expenditure which has been capitalised rather than written off.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	91,503	44,900
	<u>91,503</u>	<u>44,900</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	76	4
	<u>76</u>	<u>4</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Insurance	1,074	1,002
Support costs	75,803	60,212
	<u>76,877</u>	<u>61,214</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	75,401	402	-	75,803
Other resources expended	57,063	-	-	57,063
Governance	-	-	5,961	5,961
	<u>132,464</u>	<u>402</u>	<u>5,961</u>	<u>138,827</u>

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

7. TRUSTEES' REMUNERATION AND BENEFITS

A trustee received salary of £17,000 during the year. This was in respect of their additional non trustee role for the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	55,360	34,211
Other pension costs	707	138
	<u>56,067</u>	<u>34,349</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Wildlife rescue	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,850	-	48,850
Other trading activities	20,900	24,000	44,900
Investment income	4	-	4
	<u>69,754</u>	<u>24,000</u>	<u>93,754</u>
Total			
	<u>69,754</u>	<u>24,000</u>	<u>93,754</u>
EXPENDITURE ON			
Raising funds	56,976	4,238	61,214
Charitable activities			
Governance	4,459	-	4,459
Other	49,902	6,145	56,047
	<u>111,337</u>	<u>10,383</u>	<u>121,720</u>
Total			
	<u>111,337</u>	<u>10,383</u>	<u>121,720</u>
NET INCOME/(EXPENDITURE)	(41,583)	13,617	(27,966)
RECONCILIATION OF FUNDS			
Total funds brought forward	86,933	-	86,933

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	45,350	13,617	58,967

10. TANGIBLE FIXED ASSETS

	Building works £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st January 2022	26,773	39,639	5,779
Additions	4,229	4,656	1,589
At 31st December 2022	31,002	44,295	7,368
DEPRECIATION			
At 1st January 2022	8,138	26,589	4,202
Charge for year	4,572	4,426	792
At 31st December 2022	12,710	31,015	4,994
NET BOOK VALUE			
At 31st December 2022	18,292	13,280	2,374
At 31st December 2021	18,635	13,050	1,577
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2022	14,243	6,671	93,105
Additions	-	-	10,474
At 31st December 2022	14,243	6,671	103,579
DEPRECIATION			
At 1st January 2022	8,235	5,895	53,059
Charge for year	1,502	388	11,680
At 31st December 2022	9,737	6,283	64,739
NET BOOK VALUE			
At 31st December 2022	4,506	388	38,840
At 31st December 2021	6,008	776	40,046

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,854	3,297
Social security and other taxes	5,102	11,774
Other creditors	10,377	10,787
Wages control	-	740
Accrued expenses	2,640	2,640
	<u>21,973</u>	<u>29,238</u>

12. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	45,350	3,295	48,645
Restricted funds			
Restricted Grants	13,617	3,419	17,036
TOTAL FUNDS	<u>58,967</u>	<u>6,714</u>	<u>65,681</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	128,715	(125,420)	3,295
Restricted funds			
Restricted Grants	17,900	(14,481)	3,419
TOTAL FUNDS	<u>146,615</u>	<u>(139,901)</u>	<u>6,714</u>

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	86,933	(41,583)	45,350
Restricted funds			
Restricted Grants	-	13,617	13,617
TOTAL FUNDS	<u>86,933</u>	<u>(27,966)</u>	<u>58,967</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,754	(111,337)	(41,583)
Restricted funds			
Restricted Grants	24,000	(10,383)	13,617
TOTAL FUNDS	<u>93,754</u>	<u>(121,720)</u>	<u>(27,966)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	86,933	(38,288)	48,645
Restricted funds			
Restricted Grants	-	17,036	17,036
TOTAL FUNDS	<u>86,933</u>	<u>(21,252)</u>	<u>65,681</u>

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,469	(236,757)	(38,288)
Restricted funds			
Restricted Grants	41,900	(24,864)	17,036
TOTAL FUNDS	<u>240,369</u>	<u>(261,621)</u>	<u>(21,252)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022 other than that already disclosed in note 7.

Virtual Cabinet Portal Digital Signatures

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Signature 1

Signed by Anne Brummer using authentication code UHMyVkdcRGdYTIZN at IP address 81.151.168.106, on 2023/10/22 03:45:33 Z.

Anne Brummer's e-mail address is: anne83@me.com.