

REGISTERED CHARITY NUMBER: 1143603

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
HARPER ASPREY WILDLIFE RESCUE**

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

HARPER ASPREY WILDLIFE RESCUE
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FOR THE YEAR ENDED 31ST DECEMBER 2023

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HARPER ASPREY WILDLIFE RESCUE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. 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 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Wildlife Rescue and Rehabilitation

At Harper Asprey Wildlife Rescue, we rescue, rehabilitate, and release UK wildlife back into their natural habitats. We take in injured and orphaned animals from the general public, other veterinary clinics, other rescue organisations, and the RSPCA. Our doors are open every day, from 8 am to 4 pm, with our team providing around-the-clock care for the wildlife in our intensive care unit and for orphaned animals. Our efforts span a wide range of species, including badgers, otters, foxes, stoats, weasels, dormice, birds of prey, snakes, and common garden birds, ensuring comprehensive care for all British wildlife.

A full-time veterinarian has significantly enhanced our ability to treat more complex injuries on-site, drastically reducing the time animals spend in pain and increasing their chances of recovery. This timely intervention minimizes stress—a major hindrance to the healing process—and has boosted our overall success rate in wildlife rehabilitation. We continue to treat an increasing number of patients as we increase our facilities and build on unique knowledge.

However, the demand for our services frequently exceeds our capacity. Although our clinical units and enclosures are regularly maintained and upgraded, we occasionally face the difficult decision to close admissions due to lack of space. Expanding our facilities remains a top priority to meet the growing needs of wildlife in our care. We are continuously working to secure more funding and support to sustain and expand our operations.

Our dedicated team includes 46 regular volunteers, with ongoing recruitment efforts aimed at increasing this number. Each volunteer undergoes thorough training to ensure they are well-prepared to handle the responsibilities of working with wildlife, particularly in specialized care and hand-rearing.

Community Engagement and Education

Beyond direct care for wildlife, we are committed to educating the community on how they can contribute to wildlife conservation. We conduct educational sessions at schools, universities, and community groups, both in-person and via video conferencing.

Our involvement in the community extends to various activities, including:

- * Wildlife rescue and rehabilitation
- * Educational talks on wildlife conservation
- * Participation in local events and fêtes
- * Contributions to local media, including radio and television
- * Collaboration with local authorities on wildlife-related initiatives, such as our Project Amazing Grace Hedgehog campaign

We are proud to have showcased our work in several television programs, featuring hedgehogs, foxes, badgers and more. These programs help raise public awareness of our mission and garner additional support.

As the demand for our services grows, so does our commitment to meeting these needs. While we have the space to care for more wildlife, the limitations of our current facilities are a challenge we are actively addressing. With the support of grants and key benefactors, we aim to enhance our equipment and infrastructure, which will enable us to provide an even higher level of care and accommodate more animals in need.

Our vision is a world where wildlife receives the same standard of care as domestic pets, and we believe that with continued support, we can make this vision a reality.

HARPER ASPREY WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

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 3rd September 2024 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 2023.

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').

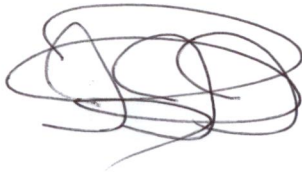
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

3rd September 2024

HARPER ASPREY WILDLIFE RESCUE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,253	-	31,253	55,036
Other trading activities	3	102,316	-	102,316	91,503
Investment income	4	628	-	628	76
Total		<u>134,197</u>	<u>-</u>	<u>134,197</u>	<u>146,615</u>
EXPENDITURE ON					
Raising funds	5	62,360	-	62,360	76,877
Charitable activities					
Governance		5,945	-	5,945	5,961
Other		49,350	649	49,999	57,063
Total		<u>117,655</u>	<u>649</u>	<u>118,304</u>	<u>139,901</u>
NET INCOME/(EXPENDITURE)		16,542	(649)	15,893	6,714
RECONCILIATION OF FUNDS					
Total funds brought forward		48,645	17,036	65,681	58,967
TOTAL FUNDS CARRIED FORWARD		<u>65,187</u>	<u>16,387</u>	<u>81,574</u>	<u>65,681</u>

The notes form part of these financial statements

HARPER ASPREY WILDLIFE RESCUE

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	28,020	1,946	29,966	38,840
CURRENT ASSETS					
Cash at bank and in hand		54,083	14,441	68,524	48,814
CREDITORS					
Amounts falling due within one year	11	(16,916)	-	(16,916)	(21,973)
NET CURRENT ASSETS		<u>37,167</u>	<u>14,441</u>	<u>51,608</u>	<u>26,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,187</u>	<u>16,387</u>	<u>81,574</u>	<u>65,681</u>
NET ASSETS		<u>65,187</u>	<u>16,387</u>	<u>81,574</u>	<u>65,681</u>
FUNDS	12				
Unrestricted funds				65,187	48,645
Restricted funds				16,387	17,036
TOTAL FUNDS				<u>81,574</u>	<u>65,681</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd September 2024 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 2023

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 exemption 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 2023

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

	2023	2022
	£	£
Fundraising events	102,316	91,503

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	628	76

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Insurance	1,543	1,074
Support costs	60,817	75,803
	62,360	76,877

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Raising donations and legacies	60,295	522	-	60,817
Other resources expended	49,999	-	-	49,999
Governance	-	-	5,945	5,945
	110,294	522	5,945	116,761

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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 2023 nor for the year ended 31st December 2022.

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	53,581	55,360
Other pension costs	1,144	707
	<u>54,725</u>	<u>56,067</u>

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

	2023	2022
Wildlife rescue	<u>1</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	55,036	-	55,036
Other trading activities	73,603	17,900	91,503
Investment income	76	-	76
Total	<u>128,715</u>	<u>17,900</u>	<u>146,615</u>
EXPENDITURE ON			
Raising funds	62,705	14,172	76,877
Charitable activities			
Governance	5,961	-	5,961
Other	56,755	308	57,063
Total	<u>125,421</u>	<u>14,480</u>	<u>139,901</u>
NET INCOME	3,294	3,420	6,714
RECONCILIATION OF FUNDS			
Total funds brought forward	45,350	13,617	58,967

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	48,644	17,037	65,681

10. TANGIBLE FIXED ASSETS

	Building works £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st January 2023 and 31st December 2023	31,002	44,295	7,368
DEPRECIATION			
At 1st January 2023	12,710	31,015	4,994
Charge for year	3,640	3,320	593
At 31st December 2023	16,350	34,335	5,587
NET BOOK VALUE			
At 31st December 2023	14,652	9,960	1,781
At 31st December 2022	18,292	13,280	2,374
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2023 and 31st December 2023	14,243	6,671	103,579
DEPRECIATION			
At 1st January 2023	9,737	6,283	64,739
Charge for year	1,127	194	8,874
At 31st December 2023	10,864	6,477	73,613
NET BOOK VALUE			
At 31st December 2023	3,379	194	29,966
At 31st December 2022	4,506	388	38,840

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,251	3,854
Social security and other taxes	1,723	5,102
Other creditors	10,101	10,377
Pension creditor	201	-
Accrued expenses	2,640	2,640
	<u>16,916</u>	<u>21,973</u>

12. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	48,645	16,542	65,187
Restricted funds			
Restricted Grants	17,036	(649)	16,387
TOTAL FUNDS	<u>65,681</u>	<u>15,893</u>	<u>81,574</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	134,197	(117,655)	16,542
Restricted funds			
Restricted Grants	-	(649)	(649)
TOTAL FUNDS	<u>134,197</u>	<u>(118,304)</u>	<u>15,893</u>

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	45,350	19,837	65,187
Restricted funds			
Restricted Grants	13,617	2,770	16,387
TOTAL FUNDS	<u>58,967</u>	<u>22,607</u>	<u>81,574</u>

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

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	262,912	(243,075)	19,837
Restricted funds			
Restricted Grants	17,900	(15,130)	2,770
TOTAL FUNDS	<u>280,812</u>	<u>(258,205)</u>	<u>22,607</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023 other than that already disclosed in note 7.