

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
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 2024

	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 2024**

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 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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 2024

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Wildlife Rescue and Rehabilitation

At Harper Asprey Wildlife Rescue, we continue to rescue, rehabilitate and release UK wildlife back into their natural habitats. We take in injured and orphaned animals from the general public, veterinary practices, other rescue organisations and the RSPCA. Our doors remain open every day, with our team providing round-the-clock care in our intensive care unit and for orphaned animals.

This year, patient admissions have increased significantly, with more animals than ever relying on our care. Our work spans a wide variety of species-including badgers, otters, foxes, stoats, weasels, dormice, birds of prey, snakes and garden birds-ensuring we can respond to the needs of British wildlife across the spectrum.

The two full-time veterinary surgeons and two part time has continued to strengthen our ability to treat complex injuries on-site, reducing suffering, shortening recovery times, and improving overall success rates in rehabilitation. With the steady rise in admissions, however, our hospital facilities are under growing pressure and medical costs for equipment and essential medications are at an all-time high.

Whilst we strive to meet this demand, our capacity is regularly tested and we occasionally face the difficult decision to restrict admissions when space or resources are limited. Expanding our facilities remains a top priority to ensure that no animal is left without help.

Our dedicated team of staff and 48 regular volunteers are supported by ongoing recruitment and training. Each volunteer undergoes thorough preparation to ensure high standards of care, particularly for specialist cases such as hand-rearing. Their contribution remains vital to the continued success of our hospital.

Community Engagement and Education

Community outreach has reached a record high this year, reflecting our strong commitment to education and public engagement. We deliver educational sessions in schools, universities, and community groups, both in-person and online. We also take part in local events and fêtes, provide expert input to radio and television and collaborate with local authorities on wildlife initiatives-including our Project Amazing Grace hedgehog campaign.

We were proud to feature in news items and television programmes this year, showcasing our work with hedgehogs, foxes, badgers, and more. These appearances have helped us connect with new audiences and inspire greater awareness of wildlife issues.

As public awareness and demand for our services grow, so does the challenge of keeping pace with rising costs and the strain on our facilities. We are working hard to secure funding and grants to upgrade our hospital, purchase essential equipment, and meet the growing needs of the wildlife in our care.

Our vision remains a world where wildlife receives the same standard of care as domestic pets. With the continued support of our partners, benefactors and community, we believe we are moving closer to making this vision a reality.

HARPER ASPREY WILDLIFE RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

FINANCIAL REVIEW

Reserves policy

The charity maintains sufficient reserves to cover immediate operational costs and continues to focus on expansion to meet demand.

This year we invested in additional hospital equipment, including care cages and specialist tools, funded by grants, online fundraising, and private benefactors. Despite this, medical costs-particularly for advanced equipment and essential medications-have risen sharply, and they now represent one of our largest financial challenges

Demand has increased by more than 30%, further intensifying pressure on our resources. While we are fortunate to have dedicated and reliable volunteers, we continue to recruit to strengthen the team. The outlook remains positive, but stable and sustainable funding is essential for our long-term growth.

We share our site with the Save Me Trust and collaborate on many joint projects. The charity continues to rely heavily on the leadership and commitment of Anne Brummer, who provides the resources and personal dedication required to maintain our key activities.

FUTURE PLANS

Looking ahead, our priorities are:

- * Expanding hospital facilities to increase capacity and meet the rising demand for care.
- * Securing additional funding and grants to cover escalating medical costs and invest in vital equipment.
- * Recruiting and training more volunteers and staff to provide consistent, high-quality care.
- * Strengthening community engagement through education, outreach, and media presence.

While demand continues to outpace resources, we remain determined to provide the highest standard of care to wildlife. Our full-time veterinarian has transformed our treatment capabilities, and we aim to build on this success with further investment in people and infrastructure.

We currently operate public admissions between 9 am and 4 pm daily, with emergency calls covered out of hours for emergency services. Consistency and sustainability remain challenges and we must secure stable funding to ensure long-term resilience.

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 21st October 2025 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 2024.

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

21st October 2025

HARPER ASPREY WILDLIFE RESCUE

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

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,293	-	55,293	31,253
Other trading activities	3	33,129	-	33,129	102,316
Investment income	4	1,158	-	1,158	628
Total		<u>89,580</u>	<u>-</u>	<u>89,580</u>	<u>134,197</u>
EXPENDITURE ON					
Raising funds	5	91,634	487	92,121	62,360
Charitable activities					
Governance		2,700	-	2,700	5,945
Other		1,362	-	1,362	49,999
Total		<u>95,696</u>	<u>487</u>	<u>96,183</u>	<u>118,304</u>
NET INCOME/(EXPENDITURE)		(6,116)	(487)	(6,603)	15,893
RECONCILIATION OF FUNDS					
Total funds brought forward		65,187	16,387	81,574	65,681
TOTAL FUNDS CARRIED FORWARD		<u>59,071</u>	<u>15,900</u>	<u>74,971</u>	<u>81,574</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

HARPER ASPREY WILDLIFE RESCUE

STATEMENT OF FINANCIAL POSITION 31ST DECEMBER 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	10	45,299	1,459	46,758	29,966
CURRENT ASSETS					
Debtors	11	2,937	-	2,937	-
Cash at bank and in hand		33,062	14,441	47,503	68,524
		<u>35,999</u>	<u>14,441</u>	<u>50,440</u>	<u>68,524</u>
CREDITORS					
Amounts falling due within one year	12	(22,227)	-	(22,227)	(16,916)
NET CURRENT ASSETS		<u>13,772</u>	<u>14,441</u>	<u>28,213</u>	<u>51,608</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,071</u>	<u>15,900</u>	<u>74,971</u>	<u>81,574</u>
NET ASSETS		<u>59,071</u>	<u>15,900</u>	<u>74,971</u>	<u>81,574</u>
FUNDS	13				
Unrestricted funds				59,071	65,187
Restricted funds				15,900	16,387
TOTAL FUNDS				<u>74,971</u>	<u>81,574</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2025 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 2024

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 2024

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

	2024	2023
	£	£
Fundraising events	33,129	102,316

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,158	628

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Insurance	1,449	1,543
Support costs	90,672	60,817
	92,121	62,360

6. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
Raising donations and legacies	86,678	434	3,560	90,672
Governance	-	-	2,700	2,700
	86,678	434	6,260	93,372

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 2024 nor for the year ended 31st December 2023.

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	33,731	53,581
Other pension costs	606	1,144
	<u>34,337</u>	<u>54,725</u>

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

	2024	2023
Wildlife rescue	<u>3</u>	<u>1</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	31,253	-	31,253
Other trading activities	102,316	-	102,316
Investment income	628	-	628
Total	<u>134,197</u>	<u>-</u>	<u>134,197</u>
EXPENDITURE ON			
Raising funds	62,360	-	62,360
Charitable activities			
Governance	5,945	-	5,945
Other	49,350	649	49,999
Total	<u>117,655</u>	<u>649</u>	<u>118,304</u>
NET INCOME/(EXPENDITURE)	16,542	(649)	15,893
RECONCILIATION OF FUNDS			
Total funds brought forward	48,645	17,036	65,681
TOTAL FUNDS CARRIED FORWARD	<u>65,187</u>	<u>16,387</u>	<u>81,574</u>

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

10. TANGIBLE FIXED ASSETS

	Building works £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st January 2024	31,002	44,295	7,368
Additions	1,533	31,049	275
Disposals	-	-	-
At 31st December 2024	32,535	75,344	7,643
DEPRECIATION			
At 1st January 2024	16,350	34,335	5,587
Charge for year	3,238	10,253	514
Eliminated on disposal	-	-	-
At 31st December 2024	19,588	44,588	6,101
NET BOOK VALUE			
At 31st December 2024	12,947	30,756	1,542
At 31st December 2023	14,652	9,960	1,781
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2024	14,243	6,671	103,579
Additions	-	-	32,857
Disposals	(5,740)	-	(5,740)
At 31st December 2024	8,503	6,671	130,696
DEPRECIATION			
At 1st January 2024	10,864	6,477	73,613
Charge for year	504	194	14,703
Eliminated on disposal	(4,378)	-	(4,378)
At 31st December 2024	6,990	6,671	83,938
NET BOOK VALUE			
At 31st December 2024	1,513	-	46,758
At 31st December 2023	3,379	194	29,966

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Salary advance	2,937	-
	<u>2,937</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,120	2,251
Social security and other taxes	1,244	1,723
Other creditors	16,100	10,101
Pension creditor	63	201
Accrued expenses	2,700	2,640
	<u>22,227</u>	<u>16,916</u>

13. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	65,187	(6,116)	59,071
Restricted funds			
Restricted Grants	16,387	(487)	15,900
TOTAL FUNDS	<u>81,574</u>	<u>(6,603)</u>	<u>74,971</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	89,580	(95,696)	(6,116)
Restricted funds			
Restricted Grants	-	(487)	(487)
TOTAL FUNDS	<u>89,580</u>	<u>(96,183)</u>	<u>(6,603)</u>

HARPER ASPREY WILDLIFE RESCUE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	48,645	10,426	59,071
Restricted funds			
Restricted Grants	17,036	(1,136)	15,900
TOTAL FUNDS	<u>65,681</u>	<u>9,290</u>	<u>74,971</u>

HARPER ASPREY WILDLIFE RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2024

13. 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	223,777	(213,351)	10,426
Restricted funds			
Restricted Grants	-	(1,136)	(1,136)
TOTAL FUNDS	<u>223,777</u>	<u>(214,487)</u>	<u>9,290</u>

14. RELATED PARTY DISCLOSURES

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