BRITISH HEN WELFARE TRUST

England & Wales · Charity number 1147356

Details

Other names	BRITISH HEN WELFARE TRUST
Status	Registered
Legal form	Charitable company
Company number	08057493
Registered	2012-05-21
Register	View on the Charity Commission register

Contact

Address	Hen Central Rose Ash South Molton EX36 4RF
Phone	01884860084
Email	info@bhwt.org.uk
Website	www.bhwt.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE, FOR THE BENEFIT OF THE PUBLIC:1 TO RELIEVE THE SUFFERING OF HENS IN NEED OF CARE AND ATTENTION AND, IN PARTICULAR, TO PROVIDE AND MAINTAIN RESCUE HOMES OR OTHER FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH HENS;2 TO PROMOTE HUMANE BEHAVIOUR TOWARDS HENS BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR HENS WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES OR ILL USAGE; AND3 TO EDUCATE THE PUBLIC IN MATTERS PERTAINING TO ANIMAL WELFARE IN GENERAL AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG HENS.

Activities: The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

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Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- France
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,111,022	£1,114,725	£1,693,692	14
2023-12-31	£1,199,467	£1,015,534	£1,681,372	12
2022-12-31	£634,193	£660,561	£1,466,718	12
2021-12-31	£792,844	£691,230	£1,518,488	12
2020-12-31	£787,309	£614,436	£1,379,642	12

Trustees

Name	Role	Appointed
David Marek	Chair	2020-03-24
Dr Sharon Eversfield		2025-08-14
Dr Sophia Christine Fannon-Howell		2024-03-14
Sharon Whitehead		2026-06-26

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BRITISH HEN WELFARE TRUST

England & Wales - Charity number 1147356

Accounts

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2024

Charity Registration Number 1147356

Company number 8057493
(Registered in England and Wales)

The British Hen Welfare Trust
Hen Central
Rose Ash
South Molton
Devon
EX36 4RF

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2024

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THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2024

TRUSTEES' ANNUAL REPORT

REPORT OF THE TRUSTEES

The trustees present their annual report together with the consolidated financial statements for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

In carrying out the activities of the charity the trustees have had regard to the guidance issued by the Charity commission on public benefit.

Public Benefit

In compliance with Section 17 of the Charities Act 2011, the trustees confirm that they have had due regard for the public benefit guidance published by the Charity Commission defining which activities may be undertaken by a charity.

Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way. Ensuring the welfare of animals, preventing cruelty and relieving the suffering of animals has benefits for society as a whole; this is recognised in the passing of the Animal Welfare Acts.

Whilst it has been proven that companion animals provide measurable benefits to people's physical and mental health, it is only with the work of the British Hen Welfare Trust that the benefits of keeping backyard hens are now shining through.

By helping hens destined for slaughter, we believe our work benefits the public in many ways:

- Providing hens to those who want to give them a good home
- Providing companionship for individuals, families, institutions, the sick and the elderly
- Providing a network of volunteers with charitable roles which reward and satisfy mental, physical and social needs
- Providing an advice line service to those adopters inexperienced in hen keeping
- Providing information on how positive change can improve hen welfare
- Providing support and working with animal organisations to find good homes for hens
- Providing balanced, constructive feedback to government departments on animal welfare legislation

ACHIEVEMENTS AND PERFORMANCE

It goes without saying that the achievement of the year was rehoming our one millionth hen to His Majesty King Charles III and it couldn't have been a better platform from which to raise awareness about the work of the charity and the benefits of keeping hens as pets. A lot of hard work was done by the team leading up to this milestone and the resulting press and media coverage was extremely pleasing with 52 pieces of content on this topic alone as well as a social media reel that achieved over 740,000 views. We achieved over 62,400 hens being rehomed (our fourth best year to date) compared to just under 56,000 in 2023. Our grand total number of hens rehomed stood at 1,018,043 at the end of 2024 compared to 955,613 at the end of 2023.

The charity set up a new team in Flintshire, North Wales in 2024 and moved the Hereford site to an industrial estate with improved parking and better access, as well as taking the Hampshire team to better facilities. All other teams remained stable and committed.

The primary fundraising activity of the charity is the donations received from hen rehoming. This is supplemented by grant applications, legacies and campaigns for specific requirements to enable the charity to operate. The charity continues to monitor the performance and efficacy of its fundraising activities, as well as reviewing the performance of its fundraising activities against fundraising objectives.

The trustees would like to acknowledge the hard work and dedication of the team in a challenging year and appreciate and recognise this world-first milestone that the charity has reached.

VOLUNTEERS

The charity recognises importance of its volunteer population and could not function as it does without them. The volunteer management function allows the charity to recognise the value of its volunteers fully, whilst ensuring maximum impact and delivery from the dedicated volunteer population.

To illustrate the commitment of the volunteers the charity has, a six years' service award was received by 22 volunteers and 13 received an award for 12 years' service.

The overall number now having served more than six years with the charity is just under 200, an incredible testament to their dedication and the calibre of volunteer remains as high as ever with a steady flow of professionals coming on board.

PLANS FOR FUTURE PERIODS

The coming year will see the charity focussing on the remaining objectives within its six year strategy, including:

· Be the Voice and Champions of Hens
· Develop Hen Keeping Courses
· Hens as Therapy

In addition, 2025 will also see the British Hen Welfare Trust celebrate its 20th birthday in April, marking two decades of life-saving work and setting the stage for an exciting future of expanding our reach, deepening our impact, and continuing to champion the welfare of commercial laying hens.

FUNDRAISING STATEMENT

The British Hen Welfare Trust (BHWT) is committed to carrying out all fundraising activities in a transparent, ethical, and responsible manner in line with the Code of Fundraising Practice set by the Fundraising Regulator.

Our Approach to Fundraising

The BHWT raises funds through a combination of individual donations, regular giving, fundraising events, corporate partnerships, and charitable grants. We do not employ professional fundraisers or work with commercial participators to raise funds on our behalf. All our fundraising activities are managed directly by our staff and volunteers to maintain close oversight and ensure our values are upheld.

Compliance with Recognised Standards

We are registered with the Fundraising Regulator and adhere fully to the Code of Fundraising Practice. This ensures that all our fundraising is legal, open, honest, and respectful. We are committed to maintaining public trust and confidence in our work by ensuring our fundraising practices meet the highest standards.

Monitoring of Third Parties

While we do not currently use external fundraising agencies or commercial partners, if we were to engage any third-party suppliers for fundraising-related services in the future, we would implement robust due diligence and contractual agreements. These would include clear expectations regarding compliance with the Code of Fundraising Practice, data protection laws, and safeguarding responsibilities. We would also monitor their performance closely to ensure these standards are maintained.

Handling Complaints

We take all complaints seriously and view them as an opportunity to improve. Complaints about our fundraising practices can be made via telephone, email, or in writing, and we aim to acknowledge all complaints within five working days. Our complaints policy ensures that issues are investigated promptly and fairly. If a complaint is not resolved to the satisfaction of the complainant, they may escalate it to the Fundraising Regulator.

Protecting Vulnerable People

The BHWT is committed to treating all donors with respect and care. We have policies and staff training in place to identify and protect individuals who may be in vulnerable circumstances. We never place undue pressure on anyone to donate and will always end a conversation or correspondence if someone indicates that they do not wish to give or continue the discussion. We also ensure that all communication is clear, accessible, and appropriate.

FINANCIAL REVIEW

Financial performance for the British Hen Welfare Trust in 2024 has slowed when compared to 2023. The Group's total income in 2024 reached £1,111,022; this was £88,445 less than the year 2023 total of £1,199,467. Expenditure over the past year has increased with 2024 ending in a total of £1,114,725 spent, an increase of £99,191. (2023: £1,015,534). The charity has seen the need for increased expenditure due to investment and increased in fundraising and marketing, re-homing and volunteer management and hen awareness and education costs.

Income

The British Hen Welfare Trust is entirely reliant on the generosity of our supporters and the voluntary income they contribute to our cause. Donation income is strong due to the continued successes of both our hen re-homing and fundraising activities. We have worked hard to improve our quality of communications and fundraising functions to ensure that potential new supporters are fully engaged in the charity ethos right from the beginning. We have worked alongside a number of companies within the poultry sector, to forge mutually beneficial partnerships.

Expenditure

Total group expenditure in 2024 was £1,114,726 (2023: £1,015,534). This reflects the scope and success of the wide offering of the charity, including hen re-homing and volunteer management, hen awareness and education and influencing welfare practices and policies costs. Expenditure on re-homing hens and influencing hen welfare and awareness continues to absorb the largest part of our expenditure.

Investment policy

The policy is to favour ethical investments and adopt a medium risk strategy with a balance between capital growth and income. The Trustees are content that the investment performance meets the objectives.

Risk review
The Trust has a risk management process in place for the major risks to which the charity is exposed, notably the management of the effects on the charity of a national outbreak of Avian Influenza or similar. Systems have been established to enable regular reports so that necessary steps may be taken to lessen the risks.

RESERVES POLICY
The Trustees feel it appropriate to maintain a level of reserves that will enable activities to be continued through periods of difficulty caused by unpredictable events (such as Avian Influenza halting rehoming activity). It is considered prudent to maintain a General Reserve equivalent to up to 12 months support costs. At 31 December 2024 the General Reserve amounted to £136,492. The General Reserve therefore falls short of the annual support costs of £233,633.

Funds surplus to the General Reserve requirement are designated to the following reserves, the movements of which are set out in note 11:
• Employee Commitment Fund to cover unforeseen costs associated with employment
• Capital Equipment Fund to provide for replacement of re-homing equipment
• Property Development Fund to respond to opportunities for growth, particularly regarding the Charity's operating base. Note than this fund has a significant gain due to the sale of Hope Chapel. As part of the strategic growth of the charity, it is expected that these funds will be re-invested in property at some point in the future.
• Education Fund to provide educational resource to promote public awareness of hen related issues.
• Hen Health Fund to promote hen health knowledge nationally through working with the veterinary profession.

STRUCTURE GOVERNANCE AND MANAGEMENT
The charity is a company limited by guarantee, having no share capital. The company was formed on 4 May 2012 and at that date it received the assets of the British Hen Welfare Trust, an unincorporated charity, registration number 1109060. From that date the charitable company continued to carry on the activities of its predecessor charity.

Governing Instrument
The governing document of the charity is the Memorandum of Association dated May 2012. This followed the incorporation of the charity as a company limited by guarantee and replaced the Declaration of Trust dated December 2004.

Charity Registration Number: 1147356
Company Number: 8057493 (England and Wales)
Registered Office: Hope Chapel, Rose Ash, South Molton, Devon, EX36 4RF

Board of Trustees (who are directors for Companies Act purposes)
The trustees who served throughout this year and up to the date of the approval of the Annual Report and Accounts comprised:

Jonathan Ison	To 15 November 2024
Marcella Perversi	To 26 January 2024
David Marek	
Jacqueline Pateman-Jones	To 15 November 2025

Samantha Hopps	To 27 February 2025
Nicholas Tulloch	To 9 February 2024
Sophia Fannon-Howell	From 14 March 2024
Nigel Cowdery	From 27 May 2025 to 27 June 2025

The Trustees are selected to provide the board with a comprehensive range of strengths and experiences. They are appointed by decision of the existing Trustees for a period of five years and may seek re-election. Aside from the Chair, the trustees are non-executives. The day to day administration of the charity is provided by the senior leadership team with key decisions ratified by the trustees. The senior leadership team continues to be led by Jane Howorth as CEO. Salaries for the leadership team are decided by the Personnel Committee of the Board of Trustees.

Prior to their appointment Trustees are fully acquainted with the work of the Trust and upon appointment are provided with the information that they need to fulfil their roles, including information about the role of trustees and charity law.

Advisors to the Trust

Bankers:	Lloyds Bank plc, Commercial Banking, PO Box 1000, BX1 1LT Nationwide Building Society, Pipers Way, Swindon, SN38 1NW
Investment Advisors:	CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing those financial statements the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 14/08/2025 and signed on behalf of the trustees by



David Marek
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

OPINION

We have audited the financial statements of the British Hen Welfare Trust (the group) for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable by law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The prior year financial statements were not subject to an audit and accordingly the comparatives included in these financial statements are unaudited.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the charity with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the statement of responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management, those charged with governance and review of legal and professional costs around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing any correspondence with HMRC, relevant regulators and the Group's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Chartered Accountants & Statutory Auditor

Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Street Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted funds General	Unrestricted funds Designated	Restricted funds	Total 2024	Total 2023
		£	£	£	£	£
INCOME						
Income from generated funds						
Donations and legacies		693,969	-	116,670	810,639	784,112
Commercial trading operations	3	238,169	-	-	238,169	272,146
Other trading activities		40,099	-	5,000	45,099	29,342
Investment income		14,256	-		14,256	5,046
		986,493	-	121,670	1,108,163	1,090,646
Income from charitable activities		2,859	-	-	2,859	5,966
Gain on disposal of freehold property	5	-	-	-	-	102,855
TOTAL INCOME	5	989,352	-	121,670	1,111,022	1,199,467
EXPENDITURE	6					
Expenditure on raising funds						
Commercial trading operations		238,238	-	-	238,238	263,775
Donations and legacies		84,222	-	9,000	93,222	82,044
Fundraising and marketing		159,258	-	2,000	161,258	111,050
Investment management costs		1,429	-	-	1,429	1,333
Charitable activities						
Hen re-homing and volunteer management		280,636	-	62,978	343,614	311,614
Hen awareness and education		190,383	-	21,000	211,383	188,215
Influencing welfare practices and policies		59,081	-	6,500	65,581	57,503
TOTAL EXPENDITURE		1,013,247	-	101,478	1,114,725	1,015,534
NET INCOME before tax		(23,895)	-	20,192	(3,703)	183,933
Tax on income					-	-
NET INCOME after tax		(23,895)	-	20,192	(3,703)	- 183,933
Net gains (losses) on investments	11	-	16,023	-	16,023	31,531
NET INCOME before transfers		(23,895)	16,023	20,192	12,320	215,464
Transfers between funds	15	17,243	(17,243)	-	-	-
NET MOVEMENT IN FUNDS		(6,652)	(1,220)	20,192	12,320	215,464
FUNDS BROUGHT FORWARD		143,145	1,384,436	153,791	1,681,372	1,465,908
FUNDS CARRIED FORWARD		136,493	1,383,216	173,983	1,693,692	1,681,372

BRITISH HEN WELFARE TRUST

CONSOLIDATED AND CHARITY
STATEMENT OF FINANCIAL POSITION AS AT
31ST DECEMBER 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible assets	8	681,293	672,629	681,293	672,629
Investments	9	-	-	100	100
		681,293	672,629	681,393	672,729
CURRENT ASSETS					
Stocks	10	26,389	37,051	-	-
Cash at bank and in hand		646,823	706,056	641,809	694,971
Investments at fair value	11	335,974	267,950	335,974	267,950
Debtors	12	53,874	41,810	73,841	77,153
		1,063,060	1,052,867	1,051,624	1,040,074
CREDITORS: Amounts falling due within one year	13				
Creditors		38,111	23,004	26,226	11,831
Accruals		12,550	21,120	10,800	19,600
		50,661	44,124	37,026	31,431
NET CURRENT ASSETS		1,012,399	1,008,743	1,014,598	1,008,643
NET ASSETS	16	1,693,692	1,681,372	1,695,991	1,681,372
RESERVES					
Unrestricted funds	15				
General fund		136,492	143,145	157,764	143,145
Designated funds		1,383,217	1,384,436	1,384,436	1,384,436
Restricted funds	17	173,983	153,791	153,791	153,791
Total income funds		1,693,692	1,681,372	1,695,991	1,681,372

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

The members have not required the compnay to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



David Marek
Trustee

Date: 16/09/2025

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income from operating activities	12,320	215,464
Adjustments for:		
(Gains)/losses on investments	(16,024)	(31,531)
Investment income	(14,256)	(5,046)
Depreciation charges	46,666	42,099
(Gains)/losses on sales of fixed assets	-	(102,855)
(Increase)/decrease in debtors	(12,064)	(4,306)
Increase/(decrease) in creditors	6,537	8,731
(Increase)/decrease in stock	10,662	9,151
Purchase of property, plant and equipment	(55,330)	(67,060)
Net cash provided by (used in) operating activities	(21,489)	64,647
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	288,263
Interest received	14,256	5,046
Purchase of investments	(52,000)	-
Net cash provided by (used in) investing activities	(37,744)	293,309
Change in cash and cash equivalents in the reporting period	(59,233)	357,956
Cash and cash equivalents at beginning of year	706,056	348,100
Cash and cash equivalents at end of year	646,823	706,056

BRITISH HEN WELFARE TRUST

CHARITY STATEMENT OF CASH FLOWS

YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income from operating activities	14,619	215,464
Adjustments for:		
(Gains)/losses on investments	(16,024)	(31,531)
Investment income	(14,256)	(6,646)
Depreciation charges	46,666	42,099
(Gains)/losses on sales of fixed assets	-	(102,855)
(Increase)/decrease in debtors	3,312	1,901
Increase/(decrease) in creditors	5,595	8,640
Purchase of property, plant and equipment	(55,330)	(67,060)
Net cash provided by (used in) operating activities	(15,418)	60,012
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	288,264
Interest received	14,256	6,646
Purchase of investments	(52,000)	-
Net cash provided by (used in) investing activities	(37,744)	294,910
Change in cash and cash equivalents in the reporting period	(53,162)	354,922
Cash and cash equivalents at beginning of year	694,971	340,049
Cash and cash equivalents at end of year	641,809	694,971

1. ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Hen Welfare Trust meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and accordingly have adopted the going concern basis in preparing the accounts.

Income
Income is included in the statement of financial activities when it is probable that the charity will become entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

- Where income has related expenditure the resources and the expenditure are reported gross.
- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable and can be measured reliably.
- Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate and the executors have established that there are sufficient assets in the estate.
- Gift Aid receivable is included in income when there is a valid declaration from the donor.
- The value of work done by volunteers is not included in the accounts (see note 2)
- Investment gains and losses includes any realised or unrealised gains or losses on sale or resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities
Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Creditors are measured at settlement amounts less any trade discounts.

Assets
Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Freehold property	2%	Other office equipment	33%
Welfare equipment	15%-25%	Motor vehicles	25%
Office furniture	10%		

Debtors are measured on initial recognition at settlement amounts. Subsequently they are measured at the cash or other consideration expected to be received.

Critical accounting estimates and areas of judgement
Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets and investment property are recognised at cost or valuation, less accumulated depreciation / amortisation and any impairment. Depreciation / amortisation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the Charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

2. FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, The BHWT Trading Co Limited, which operates an online shop.

The summary financial performance of the charity alone is:

	2024 £	2023 £
Incoming resources	872,854	824,466
Gift aid from subsidiary company	-	5,791
Interest and management fees charged to subsidiary	2,230	2,580
Gain from disposal of freehold property	-	102,855
	875,084	935,692
Cost of generating funds	257,078	194,427
Expenditure on charitable activities	619,410	557,332
	876,488	751,759
Net incoming resources	(1,404)	183,933
Net gain on investments	16,023	31,531
	14,619	215,464
Total funds brought forward	1,681,372	1,465,908
Total funds carried forward	1,695,991	1,681,372
Represented by:		
Restricted income funds	173,983	153,971
Unrestricted income funds	1,522,008	1,527,581
	1,695,991	1,681,552

3. INCOMING RESOURCES FROM COMMERCIAL TRADING

The wholly owned subsidiary, The BHWT Trading Co Limited, is incorporated in England and Wales and pays all its profits to the charity by gift aid. It operates an online shop for the sale of products related to the activities of the charity. The charity owns the entire share capital of 100 ordinary shares of £1 each.

The summary financial performance of the subsidiary alone is:

	2024 £	2023 £
Turnover	238,169	272,146
Cost of sales and administration costs	240,468	266,355
Net profit/(Loss)	(2,299)	5,791
Amount gift aided to charity	-	5,791
Retained in subsidiary	(2,299)	-

The assets and liabilities of the subsidiary were:

Current assets	35,216	51,258
Current liabilities	37,415	51,158
Net assets	(2,199)	100
Aggregate share capital and reserves	(2,199)	100

4. GROUP AND CHARITY EMPLOYEE INFORMATION

	2024	2023
The average number of employees during the period was:		
Administrative support staff	14	12
	£	£
Staff costs for the above persons were:		
Wages and salaries	376,447	343,038
Social security costs	32,021	24,106
Pension costs	9,043	8,133
	417,511	375,277

One employee earned more than £60,000 per annum (2023: None).

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £170,530 (2023: £130,342).

We are grateful for the contribution given by our 1,400 volunteers who help with re-homing activites across the UK. It is not practicable to attach a value to this contribution.

5. ANALYSIS OF INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
Voluntary income	£	£	£	£	£	£
Donations	505,962	116,670	622,632	562,299	82,032	644,331
Gift aid tax recoverable	94,215	-	94,215	98,158	6,250	104,408
Lottery	60,065	-	60,065	30,816	-	30,816
Legacies	33,727	-	33,727	4,557	-	4,557
	693,969	116,670	810,639	695,830	88,282	784,112
Activities for generating funds						
Commercial trading operations	238,169	-	238,169	272,146	-	272,146
Corporate sponsorship	37,184	5,000	42,184	25,937	-	25,937
Advertising and fees	2,915	-	2,915	3,405	-	3,405
	278,268	5,000	283,268	301,488	-	301,488
Investment income						
Bank interest	14,256	-	14,256	5,046	-	5,046
	14,256	-	14,256	5,046	-	5,046
Charitable activities						
Poultry Vet Guide	2,669	-	2,669	3,843	-	3,843
Awards and other income	190	-	190	2,123	-	2,123
Sale of hens	-		-	-	-	-
	2,859	-	2,859	5,966	-	5,966

Voluntary income includes the following donations received from charitable trusts:

	£		£
Animal Friends	250	The Primrose Trust	15,000
The Sylvia Aitken Chatitable Trust	1,000	Animal Affairs	950
The Diana Edgson Wright Trust	1,000	The Walker 597 Trust	300
The Marsh Charitable Trust	900	UK Compassion Association	1,080
Pets At Home Ltd	29,150	The Shirley Pugh Foundation for the Welfare of Animals	400

6. ANALYSIS OF EXPENDITURE (unrestricted)

	Staff costs £	Other direct costs £	Support costs £	Total 2024 £	Total 2023 £
Expenditure on raising funds					
Commercial trading operations	-	238,238	-	238,238	263,775
Donations and legacies	44,394	7,207	32,621	84,222	82,044
Fundraising and marketing	9,945	141,133	8,180	159,258	111,050
Investment management	236	26	1,167	1,429	1,333
Expenditure on charitable activities					
Hen rehoming and volunteer management	124,305	62,836	93,495	280,636	287,423
Hen awareness and education	99,444	16,143	74,795	190,383	188,215
Influencing welfare practices and policies	30,721	4,986	23,375	59,081	57,503
ANALYSIS OF EXPENDITURE (restricted)					
Expenditure on raising funds					
Donations and legacies	9,000	-	-	9,000	-
Fundraising and marketing	2,000	-	-	2,000	-
Expenditure on charitable activities					
Hen rehoming and volunteer management	26,533	36,445	-	62,978	24,191
Hen awareness and education	21,000	-	-	21,000	-
Influencing welfare practices and policies	6,500	-	-	6,500	-
	374,078	507,015	233,633	1,114,725	1,015,534

7. SUPPORT COSTS ALLOCATION

	Staff costs £	Property costs £	Admin and £	Legal and Finance £	Total 2024 £
Expenditure on raising funds					
Donations and legacies	6,253	1,185	23,497	1,686	32,621
Fundraising income	1,568	297	5,892	423	8,180
Investment management	224	42	841	60	1,167
Expenditure on charitable activities					
Hen rehoming and volunteer management	17,923	3,397	67,344	4,831	93,495
Hen awareness and education	14,338	2,717	53,875	3,865	74,795
Influencing welfare practices and policies	4,481	849	16,837	1,208	23,375
	44,787	8,487	168,286	12,073	233,633

Support costs have been allocated to activities on the basis of estimated staff time.

Governance costs included in support costs amount to £9,800 (2023: £16,617).

Governance costs include auditor's and independent examiner's fees of £6,200 (2023 £15,000).

The charity operates a defined contribution pension scheme. The contributions to the scheme amounted to £12,472 in the year and are included in the staff costs in the above notes showing the allocation to activities.

8. GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Freehold property £	Welfare equipment £	Office equipment £	Motor vehicles £	Total
Cost					
At 1 January 2024	615,845	141,367	43,103	83,173	883,488
Additions	3,600	2,598	1,843	47,289	55,330
Disposals	-	-	-	-	-
At 31 December 2024	619,445	143,965	44,946	130,462	938,818
Depreciation					
At 1 January 2024	52,624	82,846	35,247	40,144	210,861
Charge for the period	12,123	9,933	2,836	21,772	46,664
Eliminated on disposals	-	-	-	-	-
At 31 December 2024	64,747	92,779	38,083	61,916	257,525
Net book amounts					
At 31 December 2024	554,698	51,186	6,863	68,546	681,293
At 31 December 2023	563,221	58,521	7,856	43,029	672,627

9. CHARITY FIXED ASSET INVESTMENTS

Holdings of 20% or more

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary The BHWT Trading Co Limited which is incorporated in England and Wales.

The activities and results of this company are summarised in Note 3.

10. GROUP STOCKS

The stock held by the group relates entirely to trading stock held by the trading subsidiary.

11. GROUP AND CHARITY CURRENT ASSET INVESTMENTS

COIF Charities Ethical Investment Fund	£
Value at 1st January 2024	267,950
Additions	52,000
Increase (decrease) in value	16,024
Value at 31 December 2024	335,974

12. DEBTORS

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	26,103	12,547	22,512	9,425
Other debtors	27,771	29,263	27,549	36,042
Loan to subsidiary company	-	-	23,780	31,686
	53,874	41,810	73,841	77,153

Debtors are measured at the best estimate of the amount expected to be recovered at the reporting date.

13. CREDITORS - amounts due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	29,662	13,604	17,776	3,801
Other creditors	8,449	9,400	8,449	8,030
Accruals	12,550	21,120	10,800	19,600
	50,661	44,124	37,025	31,431

14. OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the charity had outstanding lease commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follow:

	2024	2023
	£	£
Within one year	315	-
Between two and five years	1,103	-
	1,418	-

15. MOVEMENTS IN CHARITABLE FUNDS

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2024 £
Restricted funds (see Note 15)	153,791	121,670	(101,478)	-	-	173,983
Unrestricted funds						
General fund	143,145	989,352	(1,013,248)	17,243	-	136,492
Designated funds:						
Employee commitment fund	382,951	-	-	-	16,024	398,975
Capital equipment fund	40,000	-	-	-	-	40,000
Property development fund	851,485	-	-	(17,243)	-	834,242
Education	35,000	-	-	-	-	35,000
Hen health	75,000	-	-	-	-	75,000
	1,527,581	989,352	(1,013,248)	-	16,024	1,519,709

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2023 £
Restricted funds (see Note 15)	89,700	88,282	(24,191)	-	-	153,791
Unrestricted funds						
General fund	114,042	1,008,330	(991,343)	12,116	-	143,145
Designated funds:						
Employee commitment fund	351,420	-	-	-	31,531	382,951
Capital equipment fund	40,000	-	-	-	-	40,000
Property development fund	760,746	-	-	(12,116)	102,855	851,485
Education	35,000	-	-	-	-	35,000
Hen health	75,000	-	-	-	-	75,000
	1,376,208	1,008,330	(991,343)	-	134,386	1,527,581

Purposes of designated funds:

Employee commitment fund: This fund represents reserves set aside to meet unforeseen *costs associated with employment, for example sickness, maternity, redundancy.*

Capital equipment fund: A fund to provide for the replacement of equipment.

Property development fund: This fund has been established to purchase and develop *the charity's property. The building costs and related depreciation are transferred to this fund.*

Education fund: A fund to provide educational resources including coursework.

Hen health: This fund has been established to expand and promote hen health knowledge *nationally through working with the veterinary profession.*

16. RESTRICTED FUNDS

	At 1 January 2024	Income	Expenditure	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Improving Pet Hen Health	2,814	470	(3,284)	-	-	-
Van and trailer appeal 2020	9,788	-	(2,447)	-	-	7,341
Van purchase 2023	35,467	-	(8,867)	-	-	26,600
Summer appeal 2023	37,984	281	(11,012)	-	-	27,253
Hen Hospital	14,158	-	-	-	-	14,158
Hen Welfare Awareness	1,199	550	(1,749)	-	-	-
Hens as Therapy	6,767	255	-	-	-	7,022
Christmas Appeal 2021	25,252	-	(6,403)	-	-	18,849
Animal Defence Trust	1,500	-	-	-	-	1,500
Norman Family Charitable trust	1,000	-	(1,000)	-	-	-
Pets at Home Foundation	17,862	-	(2,992)	-	-	14,870
Staff Cost Support	-	60,000	(60,000)	-	-	-
Pets at Home Helpline Grant	-	29,150	-	-	-	29,150
Riffenburgh New Rehoming Points	-	7,500	-	-	-	7,500
New Rehoming Points	-	19,740	-	-	-	19,740
Van Coachworks	-	3,724	(3,724)	-	-	-
	153,791	121,670	(101,478)	-	-	173,983

	At 1 January 2023	Income	Expenditure	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Improving Pet Hen Health	640	2,174	-	-	-	2,814
Van and trailer appeal 2020	13,051	-	(3,263)	-	-	9,788
Van purchase 2023	-	47,289	(11,822)	-	-	35,467
Summer appeal 2023	-	37,984	-	-	-	37,984
Hen Hospital	14,158	-	-	-	-	14,158
Hen Welfare Awareness	619	580	-	-	-	1,199
Hens as Therapy	6,512	255	-	-	-	6,767
Christmas Appeal 2021	30,710	-	(5,458)	-	-	25,252
Animal Defence Trust	1,500	-	-	-	-	1,500
Norman Family Charitable trust	1,000	-	-	-	-	1,000
Pets at Home Foundation	21,510	-	(3,648)	-	-	17,862
	89,700	88,282	(24,191)	-	-	153,791

Improving pet hen health: To collaborate with veterinary professionals in order to improve *understanding of care for pet hens.*

Van and trailer appeal 2020; Van purchase 2023; Summer appeal 2023

These funds are for the purchase of vans and trailers. The costs of the assets acquired by these funds are included in fixed assets. Depreciation of the assets is charged to each fund and the closing balance at the balance sheet date represents the book value of the assets.

Hen hospital: To provide specialist equipment for a hen hospital in the charity's new building.

Hen Welfare Awareness: Funds raised through the Christmas Appeal to promote a wide *understanding of the need for hen welfare procedures.*

Hens as therapy: Funds raised through the Christmas Appeal to develop the understanding of the *use of hens as therapy for those suffering with mental health issues.*

Christmas Appeal 2021: To provide equipment to individual team poorly hen carers including heat *lamps, holding pens and other equipment necessary for nursing sick and injured hens.*

Animal Defence Trust: A grant towards the cost of a trailer for hen collection.

Norman Family Charitable Trust: A grant for equipment

Pets at Home Foundation: A grant to provide a rehoming shed in Lancashire. The cost of assets *acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund.*

Staff Cost Support: Funds donated to support the staff costs of running the charity.

New Rehoming Points; Riffenburgh New Rehoming Points: Appeal focused on the cost of setting up new rehoming points, including associated equipment. A separate row has been included for the contribution from Liz and Beau for a specific rehoming point to be set up which is anticipated in 2025.

Pets at Home Helpline Grant: Grant awarded to supply the cost of recruitment and pay for a new member of staff to support the Hen Helpline.

Van Coachworks: Beau Riffenburgh and Liz Cruwys kindly made this donation to cover the cost of the fitting of the new van.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets 2024 £	Current Assets 2024 £	Total 2024 £	Fixed Assets 2023 £	Current Assets 2023 £	Total 2023 £
Restricted funds	84,995	88,988	173,983	63,124	90,667	153,791
Unrestricted funds						
General fund	41,599	94,893	136,492	46,383	96,762	143,145
Employee commitment fund		398,975	398,975	-	382,951	382,951
Capital equipment fund		40,000	40,000	-	40,000	40,000
Property fund	554,699	279,543	834,242	563,222	288,263	851,485
Education fund		35,000	35,000	-	35,000	35,000
Hen health fund		75,000	75,000	-	75,000	75,000
	681,293	1,012,399	1,693,692	672,729	1,008,643	1,681,372

18. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Jane Howorth, the founder of the charity, received a salary of £63,338 (2023: £55,008) as chief executive of the charity. Company pension contributions were £1,320. This is permitted by article 4.6 of the Memorandum of Association.

J Ison is a consultant with the firm Bray Accountants which provided accountancy services to the value of £nil (2023: £3,000) during the year, as permitted under article 4.5.3 of the Memorandum of Association.

No trustee receives salary or expenses for their work as a trustee.

There are no other related party transactions that require disclosure under FRS102.

BRITISH HEN WELFARE TRUST

England & Wales - Charity number 1147356

Accounts

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2023

Charity Registration Number 1147356

Company number 8057493
(Registered in England and Wales)

The British Hen Welfare Trust
Hen Central
Rose Ash
South Molton
Devon
EX36 4RF

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2023

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THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2023

TRUSTEES' ANNUAL REPORT

REPORT OF THE TRUSTEES

The trustees present their annual report together with the consolidated financial statements for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

In carrying out the activities of the charity the trustees have had regard to the guidance issued by the Charity commission on public benefit.

Public Benefit

In compliance with Section 17 of the Charities Act 2011, the trustees confirm that they have had due regard for the public benefit guidance published by the Charity Commission defining which activities may be undertaken by a charity.

Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way. Ensuring the welfare of animals, preventing cruelty and relieving the suffering of animals has benefits for society as a whole; this is recognised in the passing of the Animal Welfare Acts.

Whilst it has been proven that companion animals provide measurable benefits to people's physical and mental health, it is only with the work of the British Hen Welfare Trust that the benefits of keeping backyard hens are now shining through.

By helping hens destined for slaughter, we believe our work benefits the public in many ways:
- Providing hens to those who want to give them a good home
- Providing companionship for individuals, families, institutions, the sick and the elderly
- Providing a network of volunteers with charitable roles which reward and satisfy mental, physical and social needs
- Providing an advice line service to those adopters inexperienced in hen keeping
- Providing information on how positive change can improve hen welfare
- Providing support and working with animal organisations to find good homes for hens
- Providing balanced, constructive feedback to government departments on animal welfare legislation

ACHIEVEMENTS AND PERFORMANCE

Throughout the year the charity was able to pursue hen re-homing activities across the country through its network of valued volunteers. In order to achieve its aims and objectives, the charity will seek to continue with an increased level of re-homing activities as per the previous year coupled with the continuation of the provision of educational services pertaining to hen welfare. This year, with no Avian Influenza restrictions to contend with, the charity re-homed 56,000 hens, a significant increase on the previous year. Two new re-homing sites were established in Scotland to give a greater geographical reach to hen adopters.

The primary fundraising activity of the charity is the donations received from hen rehoming. This is supplemented by grant applications, legacies and campaigns for specific requirements to enable the charity to operate. The charity continues to monitor the performance and efficacy of its fundraising activities, as well as reviewing the performance of its fundraising activities against fundraising objectives.

VOLUNTEERS

The charity recognises importance of its volunteer population and could not function as it does without them. The volunteer management function allows the charity to recognise the value of its volunteers fully, whilst ensuring maximum impact and delivery from the dedicated volunteer population. To illustrate the commitment of the volunteers the charity has, five volunteers received an award for giving 18 years' service and more than 50 for 12 years' of service to the charity.

PLANS FOR FUTURE PERIODS

The coming year will see the charity utilising further the new building, Hen Central, initially for hen re-homing activities as well as aiming to re-home increased levels of hens. The charity will also continue its work alongside it's delivery partners in the provision of educational services pertaining to hen welfare.

In addition the charity will be re-homing its one millionth hen in 2024, a world first, and this should bring opportunities to publicise the work of the British Hen Welfare Trust and raise more awareness of the work the charity does.

FINANCIAL REVIEW

Financial performance for the British Hen Welfare Trust in 2023 was very good compared with the year before. The Group's total income in 2023 reached £1,199,467; this was £232,246 more than the year 2022 total of £867,221. Expenditure over the past year has increased with 2023 ending in a total of £1,015,534 spent, an increase of £115,108. (2022: £900,426). The charity has seen the need for increased expenditure due to investment and increased in fundraising and marketing, re-homing and volunteer management and hen awareness and education costs.

Income

The British Hen Welfare Trust is entirely reliant on the generosity of our supporters and the voluntary income they contribute to our cause. Donation income is strong due to the continued successes of both our hen re-homing and fundraising activities. We have worked hard to improve our quality of communications and fundraising functions to ensure that potential new supporters are fully engaged in the charity ethos right from the beginning. We have worked alongside a number of companies within the poultry sector, to forge mutually beneficial partnerships.

Expenditure

Total group expenditure in 2023 was £1,015,534 (2022: £900,426). This reflects the scope and success of the wide offering of the charity, including hen re-homing and volunteer management, hen awareness and education and influencing welfare practices and policies costs. Expenditure on re-homing hens and influencing hen welfare and awareness continues to absorb the largest part of our expenditure.

Investment policy

The policy is to favour ethical investments and adopt a medium risk strategy with a balance between capital growth and income. The Trustees are content that the investment performance meets the objectives.

Risk review

The Trust has a risk management process in place for the major risks to which the charity is exposed, notably the management of the effects on the charity of a national outbreak of Avian Influenza or similar. Systems have been established to enable regular reports so that necessary steps may be taken to lessen the risks.

RESERVES POLICY

The Trustees feel it appropriate to maintain a level of reserves that will enable activities to be continued through periods of difficulty caused by unpredictable events (such as Avian Influenza halting rehoming activity). It is considered prudent to maintain a General Reserve equivalent to up to 12 months support costs. At 31 December 2023 the General Reserve amounted to £143,145. The General Reserve therefore falls short of the annual support costs of £212,750.

Funds surplus to the General Reserve requirement are designated to the following reserves, the movements of which are set out in note 11:

- Employee Commitment Fund to cover unforeseen costs associated with employment
- Capital Equipment Fund to provide for replacement of re-homing equipment
- Property Development Fund to respond to opportunities for growth, particularly regarding the Charity's operating base. Note than this fund has a significant gain due to the sale of Hope Chapel. As part of the strategic growth of the charity, it is expected that these funds will be re-invested in property at some point in the future.
- Education Fund to provide educational resource to promote public awareness of hen related issues.
- Hen Health Fund to promote hen health knowledge nationally through working with the veterinary profession.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, having no share capital. The company was formed on 4 May 2012 and at that date it received the assets of the British Hen Welfare Trust, an unincorporated charity, registration number 1109060. From that date the charitable company continued to carry on the activities of its predecessor charity.

Governing Instrument

The governing document of the charity is the Memorandum of Association dated May 2012. This followed the incorporation of the charity as a company limited by guarantee and replaced the Declaration of Trust dated December 2004.

Charity Registration Number: 1147356
Company Number: 8057493 (England and Wales)
Registered Office: Hope Chapel, Rose Ash, South Molton, Devon, EX36 4RF

Board of Trustees (who are directors for Companies Act purposes)

The trustees who served throughout this year and up to the date of the approval of the Annual Report and Accounts comprised:

Jonathan Ison	
Karen Wright	To 20 November 2023
Marcella Perversi	To 26 January 2024
David Marek	
Jacqueline Pateman-Jones	
Samantha Hopps	From 13 February 2023
Nicholas Tulloch	From 13 February 2023 to 9 February 2024
Sophia Fannon-Howell	From 14 March 2024

TRUSTEES' ANNUAL REPORT

The Trustees are selected to provide the board with a comprehensive range of strengths and experiences. They are appointed by decision of the existing Trustees for a period of five years and may seek re-election. Aside from the Chair, the trustees are non-executives. The day to day administration of the charity is provided by the senior leadership team with key decisions ratified by the trustees. The senior leadership team continues to be led by Jane Howorth as CEO. Salaries for the leadership team are decided by the Personnel Committee of the Board of Trustees.

Prior to their appointment Trustees are fully acquainted with the work of the Trust and upon appointment are provided with the information that they need to fulfil their roles, including information about the role of trustees and charity law.

Advisors to the Trust

Bankers:	Lloyds Bank plc, Commercial Banking, PO Box 1000, BX1 1LT Nationwide Building Society, Pipers Way, Swindon, SN38 1NW
Investment Advisors:	CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing those financial statements the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 30 October 2024 and signed on behalf of the trustees by



David Marek
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

OPINION

We have audited the financial statements of the British Hen Welfare Trust (the group) for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable by law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The prior year financial statements were not subject to an audit and accordingly the comparatives included in these financial statements are unaudited.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the charity with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF THE TRUSTEES

As explained more fully in the statement of responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Enquiry of management, those charged with governance and review of legal and professional costs around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing any correspondence with HMRC, relevant regulators and the Group's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Streets Audit LLP

Streets Audit LLP
Chartered Accountants & Statutory Auditor

Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Street Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted funds General	Unrestricted funds Designated	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
INCOME						
Income from generated funds						
Donations and legacies		695,830	-	88,282	784,112	554,577
Commercial trading operations	3	272,146	-	-	272,146	274,091
Other trading activities		29,342	-	-	29,342	37,135
Investment income		5,046	-	-	5,046	802
		1,002,364	-	88,282	1,090,646	866,605
Income from charitable activities		5,966	-	-	5,966	616
Gain on disposal of freehold property	5	-	102,855	-	102,855	-
TOTAL INCOME	5	1,008,330	102,855	88,282	1,199,467	867,221
EXPENDITURE	6					
Expenditure on raising funds						
Commercial trading operations		263,775	-	-	263,775	239,865
Donations and legacies		82,044	-	-	82,044	78,721
Fundraising and marketing		111,050	-	-	111,050	80,855
Investment management costs		1,333	-	-	1,333	1,315
Charitable activities						
Hen re-homing and volunteer management		287,423	-	24,191	311,614	265,758
Hen awareness and education		188,215	-	-	188,215	178,786
Influencing welfare practices and policies		57,503	-	-	57,503	55,126
TOTAL EXPENDITURE		991,343	-	24,191	1,015,534	900,426
NET INCOME before tax		16,987	102,855	64,091	183,933	(33,205)
Tax on income					-	-
NET INCOME after tax		16,987	102,855	64,091	183,933	- (33,205)
Net gains (losses) on investments	11	-	31,531	-	31,531	(25,402)
NET INCOME before transfers		16,987	134,386	64,091	215,464	(58,607)
Transfers between funds	14	12,116	(12,116)	-	-	-
NET MOVEMENT IN FUNDS		29,103	122,270	64,091	215,464	(58,607)
FUNDS BROUGHT FORWARD		114,042	1,262,166	89,700	1,465,908	1,524,515
FUNDS CARRIED FORWARD		143,145	1,384,436	153,791	1,681,372	1,465,908

BRITISH HEN WELFARE TRUST

CONSOLIDATED AND CHARITY STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
FIXED ASSETS					
Tangible assets	8	672,629	833,076	672,629	833,076
Investments	9	-	-	100	100
		672,629	833,076	672,729	833,176
CURRENT ASSETS					
Stocks	10	37,051	46,202	-	-
Cash at bank and in hand		706,056	348,100	694,971	340,050
Investments at fair value	11	267,950	236,419	267,950	236,419
Debtors	12	41,810	37,504	77,153	79,054
		1,052,867	668,225	1,040,074	655,523
CREDITORS: Amounts falling due within one year	13				
Creditors		23,004	25,673	11,831	14,591
Accruals		21,120	9,720	19,600	8,200
		44,124	35,393	31,431	22,791
NET CURRENT ASSETS		1,008,743	632,832	1,008,643	632,732
NET ASSETS	15	1,681,372	1,465,908	1,681,372	1,465,908
RESERVES					
Unrestricted funds	14				
General fund		143,145	114,042	143,145	114,042
Designated funds		1,384,436	1,262,166	1,384,436	1,262,166
Restricted funds	16	153,791	89,700	153,791	89,700
Total income funds		1,681,372	1,465,908	1,681,372	1,465,908

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Jonathan Ison
Trustee

David Marek
Trustee

30 October 2024

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income from operating activities	215,464	(58,607)
Adjustments for:		
(Gains)/losses on investments	(31,531)	25,402
Investment income	(5,046)	(802)
Depreciation charges	42,099	35,449
(Gains)/losses on sales of fixed assets	(102,855)	-
(Increase)/decrease in debtors	(4,306)	(878)
Increase/(decrease) in creditors	8,731	(4,629)
(Increase)/decrease in stock	9,151	(6,254)
Purchase of property, plant and equipment	(67,060)	(21,334)
Net cash provided by (used in) operating activities	64,647	(31,653)
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	288,263	-
Interest received	5,046	802
Purchase of investments	-	-
Net cash provided by (used in) investing activities	293,309	802
Change in cash and cash equivalents in the reporting period	357,956	(30,851)
Cash and cash equivalents at beginning of year	348,100	378,951
Cash and cash equivalents at end of year	706,056	348,100

BRITISH HEN WELFARE TRUST

CHARITY STATEMENT OF CASH FLOWS

YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income from operating activities	215,464	(58,607)
Adjustments for:		
(Gains)/losses on investments	(31,531)	25,402
Investment income	(6,646)	(1,942)
Depreciation charges	42,099	35,449
(Gains)/losses on sales of fixed assets	(102,855)	-
(Increase)/decrease in debtors	1,901	196
Increase/(decrease) in creditors	8,640	(10,813)
Purchase of property, plant and equipment	(67,060)	(21,334)
Net cash provided by (used in) operating activities	60,012	(31,649)
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	288,264	-
Interest received	6,646	1,942
Purchase of investments	-	-
Net cash provided by (used in) investing activities	294,910	1,942
Change in cash and cash equivalents in the reporting period	354,922	(29,707)
Cash and cash equivalents at beginning of year	340,049	369,757
Cash and cash equivalents at end of year	694,971	340,050

1. ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Hen Welfare Trust meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and accordingly have adopted the going concern basis in preparing the accounts.

Income
Income is included in the statement of financial activities when it is probable that the charity will become entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

- Where income has related expenditure the resources and the expenditure are reported gross.
- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable and can be measured reliably.
- Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate and the executors have established that there are sufficient assets in the estate.
- Gift Aid receivable is included in income when there is a valid declaration from the donor.
- The value of work done by volunteers is not included in the accounts (see note 2)
- Investment gains and losses includes any realised or unrealised gains or losses on sale or resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities
Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Creditors are measured at settlement amounts less any trade discounts.

Assets
Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Freehold property	2%	Other office equipment	33%
Welfare equipment	15%-25%	Motor vehicles	25%
Office furniture	10%		

Debtors are measured on initial recognition at settlement amounts. Subsequently they are measured at the cash or other consideration expected to be received.

Critical accounting estimates and areas of judgement
Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets and investment property are recognised at cost or valuation, less accumulated depreciation / amortisation and any impairment. Depreciation / amortisation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the Charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

2. FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, The BHWT Trading Co Limited, which operates an online shop.

The summary financial performance of the charity alone is:

	2023 £	2022 £
Incoming resources	824,466	593,130
Gift aid from subsidiary company	5,791	32,106
Interest and management fees charged to subsidiary	2,580	2,120
Gain from disposal of freehold property	102,855	-
	935,692	627,356
Cost of generating funds	194,427	160,891
Expenditure on charitable activities	557,332	499,670
	751,759	660,561
Net incoming resources	183,933	(33,205)
Net gain on investments	31,531	(25,402)
	215,464	(58,607)
Total funds brought forward	1,465,908	1,524,515
Total funds carried forward	1,681,372	1,465,908
Represented by:		
Restricted income funds	153,971	89,700
Unrestricted income funds	1,527,581	1,376,208
	1,681,552	1,465,908

3. INCOMING RESOURCES FROM COMMERCIAL TRADING

The wholly owned subsidiary, The BHWT Trading Co Limited, is incorporated in England and Wales and pays all its profits to the charity by gift aid. It operates an online shop for the sale of products related to the activities of the charity. The charity owns the entire share capital of 100 ordinary shares of £1 each.

The summary financial performance of the subsidiary alone is:

	2023 £	2022 £
Turnover	272,146	274,091
Cost of sales and administration costs	266,355	241,985
Net profit	5,791	32,106
Amount gift aided to charity	5,791	32,106
Retained in subsidiary	-	-
The assets and liabilities of the subsidiary were:		
Current assets	51,258	61,019
Current liabilities	51,158	60,919
Net assets	100	100
Aggregate share capital and reserves	100	100

4. GROUP AND CHARITY EMPLOYEE INFORMATION

	2023	2022
The average number of employees during the period was:		
Administrative support staff	12	12
	£	£
Staff costs for the above persons were:		
Wages and salaries	343,038	337,948
Social security costs	24,106	22,996
Pension costs	8,133	7,727
	375,277	368,671

No employee earned more than £60,000 per annum (2022: None).

The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £130,342 (2022: £108,529).

We are grateful for the contribution given by our 1,400 volunteers who help with re-homing activites across the UK. It is not practicable to attach a value to this contribution.

5. ANALYSIS OF INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Voluntary income	£	£	£	£	£	£
Donations	562,299	82,032	644,331	433,731	37,665	471,396
Gift aid tax recoverable	98,158	6,250	104,408	71,315	-	71,315
Lottery	30,816	-	30,816	-	-	-
Legacies	4,557	-	4,557	11,866	-	11,866
	695,830	88,282	784,112	516,912	37,665	554,577
Activities for generating funds						
Commercial trading operations	272,146	-	272,146	274,091	-	274,091
Corporate sponsorship	25,937	-	25,937	28,875	-	28,875
Advertising and fees	3,405	-	3,405	8,260	-	8,260
	301,488	-	301,488	311,226	-	311,226
Investment income						
Bank interest	5,046	-	5,046	802	-	802
	5,046	-	5,046	802	-	802
Charitable activities						
Poultry Vet Guide	3,843	-	3,843	-	-	-
Awards and other income	2,123	-	2,123	-	-	-
Sale of hens	-	-	-	616	-	616
	5,966	-	5,966	616	-	616

Voluntary income includes the following donations received from charitable trusts:

	£		£
Animal Friends	2,250	The Primrose Trust	30,000
The Sylvia Aitken Chatitable Trust	2,000	Animal Affairs	1,000
The Diana Edgson Wright Trust	2,000	The Walker 597 Trust	300
The Marsh Charitable Trust	900	UK Compassion Association	500

6. ANALYSIS OF EXPENDITURE (unrestricted)

	Staff costs £	Other direct costs £	Support costs £	Total 2023 £	Total 2022 £
Expenditure on raising funds					
Commercial trading operations	-	263,775	-	263,775	239,865
Donations and legacies	46,909	5,430	29,705	82,044	78,721
Fundraising and marketing	10,508	93,093	7,449	111,050	80,855
Investment management	250	20	1,063	1,333	1,315
Expenditure on charitable activities					
Hen rehoming and volunteer management	131,347	70,938	85,138	287,423	255,282
Hen awareness and education	105,078	15,027	68,110	188,215	167,185
Influencing welfare practices and policies	32,461	3,757	21,285	57,503	55,126
ANALYSIS OF EXPENDITURE (restricted)					
Expenditure on charitable activities					
Hen rehoming and volunteer management	-	24,191	-	24,191	10,476
Hen awareness and education	-	-	-	-	11,601
	326,553	476,231	212,750	1,015,534	900,426

7. SUPPORT COSTS ALLOCATION

	Staff costs	Property costs	Admin and	Legal and Finance	Total 2023
	£	£	£	£	£
Expenditure on raising funds					
Donations and legacies	6,625	2,457	17,806	2,817	29,705
Fundraising income	1,656	614	4,452	727	7,449
Investment management	236	87	636	104	1,063
Expenditure on charitable activities					
Hen rehoming and volunteer management	18,930	7,020	50,875	8,313	85,138
Hen awareness and education	15,144	5,616	40,700	6,650	68,110
Influencing welfare practices and policies	4,733	1,755	12,719	2,078	21,285
	47,324	17,549	127,188	20,689	212,750

Support costs have been allocated to activities on the basis of estimated staff time.

Governance costs included in support costs amount to £16,617 (2022: £7,776).

Governance costs include auditor's and independent examiner's fees of £15,000 (2022 £1,600).

The charity operates a defined contribution pension scheme. The contributions to the scheme amounted to £8,133 in the year and are included in the staff costs in the above notes showing the allocation to activities.

8. GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Freehold property	Welfare equipment	Office equipment	Motor vehicles	Total
	£	£	£	£	
Cost					
At 1 January 2023	822,964	122,555	42,145	35,884	1,023,548
Additions	-	18,813	958	47,289	67,060
Disposals	(207,118)	-	-	-	(207,118)
At 31 December 2023	615,846	141,368	43,103	83,173	883,490
Depreciation					
At 1 January 2023	62,218	70,785	31,672	25,797	190,472
Charge for the period	12,116	12,061	3,575	14,347	42,099
Eliminated on disposals	(21,710)	-	-	-	(21,710)
At 31 December 2023	52,624	82,846	35,247	40,144	210,861
Net book amounts					
At 31 December 2023	563,222	58,522	7,856	43,029	672,629
At 31 December 2022	760,746	51,770	10,473	10,087	833,076

9. CHARITY FIXED ASSET INVESTMENTS

Holdings of 20% or more

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary The BHWT Trading Co Limited which is incorporated in England and Wales.

The activities and results of this company are summarised in Note 3.

10. GROUP STOCKS

The stock held by the group relates entirely to trading stock held by the trading subsidiary.

11. GROUP AND CHARITY CURRENT ASSET INVESTMENTS

COIF Charities Ethical Investment Fund	£
Value at 1st January 2023	236,419
Increase (decrease) in value	31,531
Value at 31 December 2023	267,950

12. DEBTORS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	12,547	17,610	9,425	10,843
Other debtors	29,263	19,894	36,042	52,000
Loan to subsidiary company	-	-	31,686	16,211
	41,810	37,504	77,153	79,054

Debtors are measured at the best estimate of the amount expected to be recovered at the reporting date.

13. CREDITORS - amounts due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	13,604	12,536	3,801	5,131
Other	9,400	13,137	8,030	9,460
Accruals	21,120	9,720	19,600	8,200
	44,124	35,393	31,431	22,791

14. MOVEMENTS IN CHARITABLE FUNDS

	At 1 January 2023	Income	Expenditure	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Restricted funds (see Note 15)	89,700	88,282	(24,191)	-	-	153,791
Unrestricted funds						
General fund	114,042	1,008,330	(991,343)	12,116	-	143,145
Designated funds:						
Employee commitment fund	351,420	-	-	-	31,531	382,951
Capital equipment fund	40,000	-	-	-	-	40,000
Property development fund	760,746	-	-	(12,116)	102,855	851,485
Education	35,000	-	-	-	-	35,000
Hen health	75,000	-	-	-	-	75,000
	1,376,208	1,008,330	(991,343)	-	134,386	1,527,581

	At 1 January 2022	Income	Expenditure	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Restricted funds (see Note 15)	74,112	37,665	(22,077)	-	-	89,700
Unrestricted funds						
General fund	161,848	829,556	(878,349)	987	-	114,042
Designated funds:						
Employee commitment fund	376,822	-	-	-	(25,402)	351,420
Capital equipment fund	40,000	-	-	-	-	40,000
Property development fund	761,733	-	-	(987)	-	760,746
Education	35,000	-	-	-	-	35,000
Hen health	75,000	-	-	-	-	75,000
	1,450,403	829,556	(878,349)	-	(25,402)	1,376,208

Purposes of designated funds:

Employee commitment fund: This fund represents reserves set aside to meet unforeseen *costs associated with employment, for example sickness, maternity, redundancy.*

Capital equipment fund: A fund to provide for the replacement of equipment.

Property development fund: This fund has been established to purchase and develop *the charity's property. The building costs and related depreciation are transferred to this fund.*

Education fund: A fund to provide educational resources including coursework.

Hen health: This fund has been established to expand and promote hen health knowledge *nationally through working with the veterinary profession.*

15. RESTRICTED FUNDS

	At 1 January 2023	Income	Expenditure	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Improving Pet Hen Health	640	2,174	-	-	-	2,814
Van and trailer appeal 2020	13,051	-	(3,263)	-	-	9,788
Van purchase 2023	-	47,289	(11,822)	-	-	35,467
Summer appeal 2023	-	37,984	-	-	-	37,984
Hen Hospital	14,158	-	-	-	-	14,158
Hen Welfare Awareness	619	580	-	-	-	1,199
Hens as Therapy	6,512	255	-	-	-	6,767
Christmas Appeal 2021	30,710	-	(5,458)	-	-	25,252
Animal Defence Trust	1,500	-	-	-	-	1,500
Norman Family Charitable trust	1,000	-	-	-	-	1,000
Pets at Home Foundation	21,510	-	(3,648)	-	-	17,862
	89,700	88,282	(24,191)	-	-	153,791

	At 1 January 2022	Income	Expenditure	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Improving Pet Hen Health	-	640	-	-	-	640
Van and trailer appeal 2020	17,401	-	(4,350)	-	-	13,051
Hen Hospital	14,158	-	-	-	-	14,158
Hen Welfare Awareness	-	619	-	-	-	619
Hens as Therapy	6,207	305	-	-	-	6,512
Hen Helpline	-	11,601	(11,601)	-	-	-
Animal Rescue Foundation	1,860	-	(1,860)	-	-	-
Animal Friends for Gabions	569	-	(569)	-	-	-
Christmas Appeal 2021	33,917	-	(3,207)	-	-	30,710
Animal Defence Trust	-	1,500	-	-	-	1,500
Norman Family Charitable trust	-	1,000	-	-	-	1,000
Pets at Home Foundation	-	22,000	(490)	-	-	21,510
	74,112	37,665	(22,077)	-	-	89,700

Improving pet hen health: To collaborate with veterinary professionals in order to improve *understanding of care for pet hens.*

Van and trailer appeal 2020; Van purchase 2023; Summer appeal 2023
These funds are for the purchase of vans and trailers. The costs of the assets acquired by these funds are included in fixed assets. Depreciation of the assets is charged to each fund and the closing balance at the balance sheet date represents the book value of the assets.

Hen hospital: To provide specialist equipment for a hen hospital in the charity's new building.

Hen Welfare Awareness: Funds raised through the Christmas Appeal to promote a wide *understanding of the need for hen welfare procedures.*

Hens as therapy: Funds raised through the Christmas Appeal to develop the understanding of the *use of hens as therapy for those suffering with mental health issues.*

Christmas Appeal 2021: To provide equipment to individual team poorly hen carers including heat *lamps, holding pens and other equipment necessary for nursing sick and injured hens.*

Animal Defence Trust: A grant towards the cost of a trailer for hen collection.

Norman Family Charitable Trust: A grant for equipment

Pets at Home Foundation: A grant to provide a rehoming shed in Lancashire. The cost of assets *acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund.*

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets 2023 £	Current Assets 2023 £	Total 2023 £	Fixed Assets 2022 £	Current Assets 2022 £	Total 2022 £
Restricted funds	63,124	90,667	153,791	15,655	74,045	89,700
Unrestricted funds						
General fund	46,383	96,762	143,145	56,775	57,267	114,042
Employee commitment fund	-	382,951	382,951	-	351,420	351,420
Capital equipment fund	-	40,000	40,000	-	40,000	40,000
Property fund	563,222	288,263	851,485	760,746	-	760,746
Education fund	-	35,000	35,000	-	35,000	35,000
Hen health fund	-	75,000	75,000	-	75,000	75,000
	672,729	1,008,643	1,681,372	833,176	632,732	1,465,908

17. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Jane Howorth, the founder of the charity, received a salary of £55,008 (2022: £55,008) as chief executive of the charity. Company pension contributions were £1,320. This is permitted by article 4.6 of the Memorandum of Association.

J Ison is a consultant with the firm Bray Accountants which provided accountancy services to the value of £3,000 during the year, as permitted under article 4.5.3 of the Memorandum of Association.

No trustee receives salary or expenses for their work as a trustee.

There are no other related party transactions that require disclosure under FRS102.

BRITISH HEN WELFARE TRUST

England & Wales - Charity number 1147356

Accounts

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2022

Charity Registration Number 1147356

Company number 8057493
(Registered in England and Wales)

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The British Hen Welfare Trust
Hen Central
Rose Ash
South Molton
Devon
EX36 4RF

BRITISH HEN WELFARE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022

REPORT OF THE TRUSTEES

The trustees present their annual report together with the consolidated financial statements of the charity and its subsidiary for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

In carrying out the activities of the charity the trustees have had regard to the guidance issued by the Charity commission on public benefit.

Public Benefit

In compliance with Section 17 of the Charities Act 2011, the trustees confirm that they have had due regard for the public benefit guidance published by the Charity Commission defining which activities may be undertaken by a charity.

Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way. Ensuring the welfare of animals, preventing cruelty and relieving the suffering of animals has benefits for society as a whole; this is recognised in the passing of the Animal Welfare Acts.

Whilst it has been proven that companion animals provide measurable benefits to people's physical and mental health, it is only with the work of the British Hen Welfare Trust that the benefits of keeping backyard hens are now shining through.

By helping hens destined for slaughter, we believe our work benefits the public in many ways:
- Providing hens to those who want to give them a good home
- Providing companionship for individuals, families, institutions, the sick and the elderly
- Providing a network of volunteers with charitable roles which reward and satisfy mental, physical and social needs
- Providing an advice line service to those adopters inexperienced in hen keeping
- Providing information on how positive change can improve hen welfare
- Providing support and working with animal organisations to find good homes for hens
- Providing balanced, constructive feedback to government departments on animal welfare legislation

ACHIEVEMENTS AND PERFORMANCE

Despite Avian Influenza restrictions at the start and end of the year the charity was able to pursue hen rehoming activities across the country through its network of valued volunteers. In order to achieve its aims and objectives, the charity will seek to continue with an increased level of rehoming activities as per the previous year coupled with the continuation of the provision of educational services pertaining to hen welfare.

This year saw the launch of the Poultry Health Course, a Massive Open Online Course. Borne from a networking opportunity when the BHWT was awarded Charity of the Year from the British Veterinary Nursing Association in 2015, the charity worked with the University of Nottingham to create the course. Originally the course was intended to be three weeks in length, but the content was deemed so good by the University that it extended to six weeks and was taken up by more than 1,200 participants from 49 countries in its inaugural run.

The BHWT's Size Matters campaign continued to gain widespread high profile media coverage and again showed the charity's willingness to work alongside the egg industry wherever possible.

The primary fundraising activity of the charity is the donations received from hen rehoming. This is supplemented by grant applications, legacies and campaigns for specific requirements to enable the charity to operate. The charity continues to monitor the performance and efficacy of its fundraising activities, as well as reviewing the performance of its fundraising activities against fundraising objectives.

VOLUNTEERS

The charity recognises importance of its volunteer population and could not function as it does without them. The volunteer management function allows the charity to recognise the value of its volunteers fully, whilst ensuring maximum impact and delivery from the dedicated volunteer population.

PLANS FOR FUTURE PERIODS

The coming year will see the charity utilising further the new building, Hen Central, initally for hen rehoming activities as well as aiming to rehome increased levels of hens despite the challenging spectre of Avian Influenza. The charity will also continue its work alongside it's delivery partners in the provision of educational services pertaining to hen welfare and will aim for a 2023 launch of the Poultry Vet Guide, in collaboration with partners in the United States.

The charity will aim to launch a Lottery in 2023 to further increase fundraising income as well as focussing on regular giving, community fundraising, summer and Christmas appeals, Payroll Giving and continued improvement of donor stewardship to promote retention.

The charity will also aim to complete the sale of Hope Chapel alongside a move into Hen Central in 2023 which will provide financial savings.

FINANCIAL REVIEW

Financial performance for the charity and its wholly owned subsidiary in 2022 was not as good as in previous years, with challenges faced by Avian Influenza resulting in a lower number of hens than usual being rehomed, and therefore a reduced income. The Group's total income in 2022 reached £867,221; this was £222,948 less than the year 2021 total of £1,090,169. Expenditure over the past year has reduced with 2022 ending in a total of £900,426 spent, a reduction of £82,102. (2021: £982,528). The charity has seen the need for reduced expenditure due to less hen rehoming activities and careful management of costs. The contribution to these figures by the subsidiary, The BHWT Trading Company Ltd, has reduced from the previous year for the same reasons that affected the charity's performance. The subsidiary generated a profit of £32,106 (2021: £38,585) all of which was gift aided to the charity.

Income

The British Hen Welfare Trust is entirely reliant on the generosity of our supporters and the voluntary income they contribute to our cause. Donation income is strong due to the continued successes of both our hen re-homing and fundraising activities. We have worked hard to improve our quality of communications and fundraising functions to ensure that potential new supporters are fully engaged in the charity ethos right from the beginning. We have worked alongside a number of companies within the poultry sector, to forge mutually beneficial partnerships.

Expenditure

Total expenditure in 2022 was £ 900,426 (2021: £982,581). This reflects the scope and success of the wide offering of the charity, including hen re-homing and volunteer management, hen awareness and education and influencing welfare practices and policies costs. Expenditure on re-homing hens and influencing hen welfare and awareness continues to absorb the largest part of our expenditure.

Investment policy
The policy is to favour ethical investments and adopt a medium risk strategy with a balance between capital growth and income. The Trustees are content that the investment performance meets the objectives.

Risk review
The Trust has a risk management process in place for the major risks to which the charity is exposed, notably the management of the effects on the charity of a national outbreak of Avian Influenza or similar. Systems have been established to enable regular reports so that necessary steps may be taken to lessen the risks.

RESERVES POLICY

The Trustees feel it appropriate to maintain a level of reserves that will enable activities to be continued through periods of difficulty caused by unpredictable events (such as Avian Influenza halting re-homing activity). It is considered prudent to maintain a General Reserve equivalent to up to 12 months support costs. At 31 December 2022 the General Reserve amounted to £114,042. The General Reserve therefore falls short of the annual support costs of £209,140.

Funds surplus to the General Reserve requirement are designated to the following reserves, the movements of which are set out in note 11:
- Employee Commitment Fund to cover unforeseen costs associated with employment
- Capital Equipment Fund to provide for replacement of re-homing equipment
- Property Development Fund to respond to opportunities for growth, particularly regarding the Charity's operating base. Plans are now in hand for the construction of a Re-homing and Education Centre and transfers of reserves to this fund have been made in preparation for this.
- Education Fund to provide educational resource to promote public awareness of hen related issues.
- Hen Health Fund to promote hen health knowledge nationally through working with the veterinary profession.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, having no share capital. The company was formed on 4 May 2012 and at that date it received the assets of the British Hen Welfare Trust, an unincorporated charity, registration number 1109060. From that date the charitable company continued to carry on the activities of its predecessor charity.

Governing Instrument

The governing document of the charity is the Memorandum of Association dated May 2012. This followed the incorporation of the charity as a company limited by guarantee and replaced the Declaration of Trust dated December 2004.

Charity Registration Number: 1147356
Company Number: 8057493 (England and Wales)
Registered Office: Hen Central, Rose Ash, South Molton, Devon, EX36 4RF

Board of Trustees (who are directors for Companies Act purposes)

The trustees who served throughout this year and up to the date of the approval of the Annual Report and Accounts comprised:

Jonathan Ison
Karen Wright
Marcella Perversi
David Marek
Jacqueline Pateman-Jones
Samantha Hopps
Nicholas Tulloch

The Trustees are selected to provide the board with a comprehensive range of strengths and experiences. They are appointed by decision of the existing Trustees for a period of five years and may seek re-election. Aside from the Chair, the trustees are non-executives. The day to day administration of the charity is provided by the senior leadership team with key decisions ratified by the trustees. The senior leadership team continues to be led by Jane Howorth as CEO. Salaries for the leadership team are decided by the Personnel Committee of the Board of Trustees.
Prior to their appointment Trustees are fully acquainted with the work of the Trust and upon appointment are provided with the information that they need to fulfil their roles, including information about the role of trustees and charity law.

Advisors to the Trust

Bankers: Lloyds Bank plc, Commercial Banking, PO Box 1000, BX1 1LT
Nationwide Building Society, Pipers Way, Swindon, SN38 1NW
Investment Advisors: CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing those financial statements the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 21 May 2024 and signed on behalf of the trustees by

David Marek
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRITISH HEN WELFARE TRUST ('the Group')

I report to the charity trustees on my examination of the accounts of the group for the year ended 31 December 2022, which are set out on pages 6 to 17.

Responsibilities and basis of report
As the charity's trustees of the group (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report
Since the group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those accounting records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Shane Cann BA(Hons) ACA FCCA CTA
Bush & Co Limited
Chartered Accountants
2 Barnfield Crescent
Exeter

Date: 22 May 2024

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME						
Income from generated funds						
Donations and legacies		516,912		37,665	554,577	716,967
Commercial trading operations	3	274,091			274,091	331,811
Other trading activities		37,135			37,135	39,594
Investment income		802			802	344
		828,940	0	37,665	866,605	1,088,716
Income from charitable activities						
Sale of hens		616			616	1,453
TOTAL INCOME	5	829,556	0	37,665	867,221	1,090,169
EXPENDITURE	6					
Expenditure on raising funds						
Commercial trading operations		239,865			239,865	291,298
Donations and legacies		78,721			78,721	81,124
Fundraising and marketing		80,855		0	80,855	85,496
Investment management costs		1,315			1,315	1,454
Charitable activities						
Hen re-homing and volunteer management		255,282		10,476	265,758	286,116
Hen awareness and education		167,185		11,601	178,786	180,186
Influencing welfare practices and policies		55,126			55,126	56,854
TOTAL EXPENDITURE		878,349	0	22,077	900,426	982,528
NET INCOME before tax		-48,793	0	15,588	-33,205	107,641
Tax on income					0	0
NET INCOME after tax		-48,793	0	15,588	-33,205	107,641
Net gains (losses) on investments	11		-25,402		-25,402	37,232
NET INCOME before transfers		-48,793	-25,402	15,588	-58,607	144,873
Transfers between funds	14	987	-987		0	0
NET MOVEMENT IN FUNDS		-47,806	-26,389	15,588	-58,607	144,873
FUNDS BROUGHT FORWARD		161,848	1,288,555	74,112	1,524,515	1,379,642
FUNDS CARRIED FORWARD		114,042	1,262,166	89,700	1,465,908	1,524,515

BRITISH HEN WELFARE TRUST

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible assets	8	833,076	847,191	833,076	847,191
Investments	9			100	100
		833,076	847,191	833,176	847,291
CURRENT ASSETS					
Stocks	10	46,202	39,948	0	0
Cash at bank and in hand		348,100	378,951	340,050	369,757
Investments at fair value	11	236,419	261,821	236,419	261,821
Debtors	12	37,504	36,626	79,054	79,250
		668,225	717,346	655,523	710,828
CREDITORS: Amounts falling due within one year	13				
Creditors		25,673	35,202	14,591	29,504
Accruals		9,720	4,820	8,200	4,100
		35,393	40,022	22,791	33,604
NET CURRENT ASSETS		632,832	677,324	632,732	677,224
NET ASSETS	15	1,465,908	1,524,515	1,465,908	1,524,515
RESERVES					
Unrestricted funds	14				
General fund		114,042	161,848	114,042	161,848
Designated funds		1,262,166	1,288,555	1,262,166	1,288,555
Restricted funds	16	89,700	74,112	89,700	74,112
Total income funds		1,465,908	1,524,515	1,465,908	1,524,515

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Jonathan Ison
Trustee

David Marek
Trustee

Date: 21 May 2024

BRITISH HEN WELFARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income from operating activities	(58,607)	144,873
Adjustments for:		
(Gains)/losses on investments	25,402	(37,232)
Investment income	(802)	(344)
Depreciation charges	35,449	39,266
(Gains)/losses on sales of fixed assets	-	-
(Increase)/decrease in debtors	(878)	25,295
Increase/(decrease) in creditors	(4,629)	11,889
(Increase)/decrease in stock	(6,254)	(2,501)
Purchase of property, plant and equipment	(21,334)	(41,727)
Net cash provided by (used in) operating activities	(31,653)	139,519
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	-
Interest received	802	344
Purchase of investments	-	-
Net cash provided by (used in) investing activities	802	344
Change in cash and cash equivalents in the reporting period	(30,851)	139,863
Cash and cash equivalents at beginning of year	378,951	239,088
Cash and cash equivalents at end of year	348,100	378,951

BRITISH HEN WELFARE TRUST

STATEMENT OF CASH FLOWS (CHARITY)
YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income from operating activities	(58,607)	144,873
Adjustments for:		
(Gains)/losses on investments	25,402	(37,232)
Investment income	(1,942)	(1,292)
Depreciation charges	35,449	39,266
(Gains)/losses on sales of fixed assets	-	-
(Increase)/decrease in debtors	196	36,236
Increase/(decrease) in creditors	(10,813)	14,759
Purchase of property, plant and equipment	(21,334)	(41,727)
Net cash provided by (used in) operating activities	(31,649)	154,883
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	-
Interest received	1,942	1,292
Purchase of investments	-	-
Net cash provided by (used in) investing activities	1,942	1,292
Change in cash and cash equivalents in the reporting period	(29,707)	156,175
Cash and cash equivalents at beginning of year	369,757	213,582
Cash and cash equivalents at end of year	340,050	369,757

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Hen Welfare Trust meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and accordingly have adopted the going concern basis in preparing the accounts.

Income

Income is included in the statement of financial activities when it is probable that the charity will become entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

Where income has related expenditure the resources and the expenditure are reported gross.

Grants and donations are included when the conditions for receipt are met.

Investment income is included when receivable and can be measured reliably.

Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate and the executors have established that there are sufficient assets in the estate.

Gift Aid receivable is included in income when there is a valid declaration from the donor.

The value of work done by volunteers is not included in the accounts (see note 2)

Investment gains and losses includes any realised or unrealised gains or losses on sale or resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Creditors are measured at settlement amounts less any trade discounts.

Assets

Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Freehold property	2%	Other office equipment	33%
Welfare equipment	15%-25%	Motor vehicles	25%
Office furniture	10%		

Debtors are measured on initial recognition at settlement amounts. Subsequently they are measured at the cash or other consideration expected to be received.

2. FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiary, The BHWT Trading Co Limited, which operates an online shop.

The summary financial performance of the charity alone is:

	2022 £	2021 £
Incoming resources	593,130	758,358
Gift aid from subsidiary company	32,106	38,585
Interest and management fees charged to subsidiary	2,120	1,928
	627,356	798,871
Cost of generating funds	160,891	168,074
Expenditure on charitable activities	499,670	523,156
	660,561	691,230
Net incoming resources	-33,205	107,641
Net gain on investments	-25,402	37,232
	-58,607	144,873
Total funds brought forward	1,524,515	1,379,642
Total funds carried forward	1,465,908	1,524,515
Represented by:	1,376,208	1,450,403
Restricted income funds	89,700	74,112
Unrestricted income funds	1,465,908	1,524,515

3. INCOMING RESOURCES FROM COMMERCIAL TRADING

The wholly owned subsidiary, The BHWT Trading Co Limited, is incorporated in England and Wales and pays all its profits to the charity by gift aid. It operates an online shop for the sale of products related to the activities of the charity. The charity owns the entire share capital of 100 ordinary shares of £1 each.

The summary financial performance of the subsidiary alone is:

	2022 £	2021 £
Turnover	274,091	331,811
Cost of sales and administration costs	241,985	293,226
Net profit	32,106	38,585
Amount gift aided to charity	32,106	38,585
Retained in subsidiary	0	0

The assets and liabilities of the subsidiary were:

Current assets	53,058	53,058
Current liabilities	52,958	52,958
Net assets	100	100
Aggregate share capital and reserves	100	100

4. EMPLOYEE INFORMATION

	2022	2021
The average number of full time equivalent employees during the period was:		
Administrative support staff	12	12
	£	£
Staff costs for the above persons were:		
Wages and salaries	337,948	344,852
Social security costs	22,996	28,356
Pension costs	7,727	8,964
	368,671	382,172

No employee earned more than £60,000 per annum (2021-none)

We are grateful for the contribution given by our 900 volunteers who help with re-homing activites across the UK. It is not practicable to attach a value to this contribution.

5. ANALYSIS OF INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
Voluntary income	£	£	£	£
Donations	433,731	37,665	471,396	616,241
Gift aid tax recoverable	71,315		71,315	93,653
Covid 19 support			0	4,573
Legacies	11,866		11,866	2,500
	516,912	37,665	554,577	716,967
Activities for generating funds				
Commercial trading operations	274,091		274091	331,811
Corporate sponsorship	28,875		28,875	31,628
Advertising and fees	8,260		8,260	7,966
	311,226		311,226	371,405
Investment income				
Bank interest	802		802	344
	802		802	344
Charitable activities				
Sale of hens	616		616	1,453

Voluntary income includes the following donations received from charitable trusts:

	£		£
The Sheepdrove Trust	10,000	The Primrose Trust	15,000
The Sylvia Aitken Chatitable Trust	2,000	The Animal Defence Trust	1,500
H Henderson Family Charitable Trust	250	Pets at Home Foundation	22,000
The Diana Edgson Wright Trust	1,000	The Walker 597 Trust	600
Animal Affairs	1,000	Norman Family Charitable Trust	1,000

6. ANALYSIS OF EXPENDITURE (unrestricted)	Staff costs £	Other direct costs £	Support costs £	Total 2022 £	Total 2021 £
Expenditure on raising funds					
Commercial trading operations		239,865		239,865	291,298
Donations and legacies	46,084	3,357	29,280	78,721	81,124
Fundraising and marketing	10,323	63,212	7,320	80,855	85,496
Investment management	250	20	1,045	1,315	1,454
Expenditure on charitable activities					
Hen rehoming and volunteer management	129,035	42,591	83,656	255,282	273,384
Hen awareness and education	92,740	7,519	66,926	167,185	153,220
Influencing welfare practices and policies	31,890	2,323	20,913	55,126	45,031
ANALYSIS OF EXPENDITURE (restricted)					
Expenditure on raising funds					
Fundraising and marketing				0	0
Expenditure on charitable activities					
Hen rehoming and volunteer management		10,476		10,476	12,732
Hen awareness and education	10,488	1,113		11,601	26,966
Influencing welfare practices and policies				0	11,823
	320,810	369,363	209,140	900,426	982,528

7. SUPPORT COSTS ALLOCATION	Staff costs £	Property costs £	Admin and office £	Legal and Finance £	Total 2022 £
Expenditure on raising funds					
Donations and legacies	6,505	2,774	18,422	1,579	29,280
Fundraising income	1,626	693	4,606	395	7,320
Investment management	232	99	658	56	1,045
Expenditure on charitable activities					
Hen rehoming and volunteer management	18,584	7,926	52,635	4,511	83,656
Hen awareness and education	14,868	6,341	42,108	3,609	66,926
Influencing welfare practices and policies	4,646	1,981	13,158	1,128	20,913
	46,461	19,814	131,587	11,278	209,140

Support costs have been allocated to activities on the basis of estimated staff time.

Governance costs included in support costs amount to £7,776 (2021: £5,675).

Governance costs include independent examiner's fees of £1,600 (2021 £1,600)

The charity operates a defined contribution pension scheme. The contributions to the scheme amounted to £7,727 in the year and are included in the staff costs in the above notes showing the allocation to activities.

8. FIXED ASSETS

	Freehold property	Welfare equipment	Office equipment	Motor vehicles	Total
	£	£	£	£	
Cost					
At 1 January 2022	807,493	118,991	39,846	35,884	1,002,214
Additions	15,471	3,564	2,299		21,334
Disposals					-
At 31 December 2022	822,964	122,555	42,145	35,884	1,023,548
Depreciation					
At 1 January 2022	45,760	60,024	26,809	22,430	155,023
Charge for the period	16,458	10,761	4,863	3,367	35,449
Eliminated on disposals					-
At 31 December 2022	62,218	70,785	31,672	25,797	190,472
Net book amounts					
At 31 December 2022	760,746	51,770	10,473	10,087	833,076
At 31 December 2021	761,733	58,967	13,037	13,454	847,191

9. FIXED ASSET INVESTMENTS

Holdings of 20% or more

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary The BHWT Trading Co Limited which is incorporated in England and Wales.
The activities and results of this company are summarised in Note 3.

10. STOCKS

The stock held by the group relates entirely to trading stock held by the trading subsidiary.

11. CURRENT ASSET INVESTMENTS

COIF Charities Ethical Investment Fund	£
Value at 1st January 2022	261,821
Increase (decrease) in value	-25,402
Value at 31 December 2022	236,419

12. DEBTORS

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	17,610	14,510	10,843	10,595
Other debtors	19,894	22,116	52,000	60,700
Loan to subsidiary company			16,211	7,955
	37,504	36,626	79,054	79,250

Debtors are measured at the best estimate of the amount expected to be recovered at the reporting date.

13. CREDITORS - amounts due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	12,536	24,005	5,131	20,458
Other	13,137	11,197	9,460	9,046
Accruals	9,720	4,820	8,200	4,100
	35,393	40,022	22,791	33,604

14. MOVEMENTS IN CHARITABLE FUNDS

	At 1 January 2022	Income	Expenditure	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Restricted funds (see Note 13)	74,112	37,665	-22,077		0	89,700
Unrestricted funds						
General fund	161,848	589,691	-638,484	987		114,042
Designated funds:						
Employee commitment fund	376,822				-25,402	351,420
Capital equipment fund	40,000					40,000
Property development fund	761,733			-987		760,746
Education	35,000					35,000
Hen health	75,000					75,000
	1,450,403	589,691	-638,484	0	-25,402	1,376,208

Purposes of designated funds:

Employee commitment fund: This fund represents reserves set aside to meet unforeseen costs associated with employment, for example sickness, maternity, redundancy.

Capital equipment fund: A fund to provide for the replacement of equipment.

Property development fund: This fund has been established to purchase and develop the charity's property. The building costs and related depreciation are transferred to this fund.

Education fund: A fund to provide educational resources including coursework.

Hen health: This fund has been established to expand and promote hen health knowledge nationally through working with the veterinary profession.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets	Current assets	Total
	£	£	£
Restricted funds	15,655	74,045	89,700
Unrestricted funds			
General fund	56,775	57,267	114,042
Employee commitment fund		351,420	351,420
Capital equipment fund		40,000	40,000
Property fund	760,746		760,746
Education fund		35,000	35,000
Hen health fund		75,000	75,000
	833,176	632,732	1,465,908

16. RESTRICTED FUNDS

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2022 £
Support Adoption for Pets	0					0
Improving Pet Hen Health	0	640				640
Van and trailer appeal	17,401		-4,350			13,051
Hen Hospital	14,158					14,158
Hen Welfare Awareness	0	619				619
Hens as Therapy	6,207	305				6,512
Hen Helpline	0	11,601	-11,601			0
Animal Rescue Foundation	1,860		-1,860			0
Animal Friends for Gabions	569		-569			0
Christmas Appeal 2021	33,917		-3,207			30,710
Animal Defence Trust		1,500				1,500
Norman Family Charitable trust		1,000				1,000
Pets at Home Foundation		22,000	-490			21,510
	74,112	37,665	-22,077	0	0	89,700

Improving pet hen health: To collaborate with veterinary professionals in order to improve understanding of care for pet hens.

Van and trailer appeal: For purchase of a new van and trailers. The cost of assets acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund and the closing balance at the balance sheet date represents the book value of the assets.

Hen hospital: To provide specialist equipment for a hen hospital in the charity's new building.

Hen Welfare Awareness: Funds raised through the Christmas Appeal to promote a wide understanding of the need for hen welfare procedures.

Hens as therapy: Funds raised through the Christmas Appeal to develop the understanding of the the use of hens as therapy for those suffering with mental health issues.

Hen helpline: A fund to assist with the running costs of a free-to-use telephone helpline

Animal Rescue Foundation: Funds used to cover vet bills for hens retained on rehoming days that are not considered suitable due to injury or illness.

Animal Friends for Gabions: Funds raised to provide teams with modified gabions used as free range hen catching equipment which minimise stress when collecting hens from farms.

Christmas Appeal 2021: To provide equipment to individual team poorly hen carers including heat lamps, holding pens and other equipment necessary for nursing sick and injured hens.

Animal Defence Trust: A grant towards the cost of a trailer for hen collection.

Norman Family Charitable Trust: A grant for equipment

Pets at Home Foundation: A grant to provide a rehoming shed in Lancashire. The cost of assets acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund.

14. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Jane Howorth, the founder of the charity, received a salary of £55,008 (2021: £55,008) as chief executive of the charity. Company pension contributions were £1,320. This is permitted by article 4.6 of the Memorandum of Association.
J Ison is a consultant with the firm Bray Accountants which provided accountancy services to the value of £3,000 during the year, as permitted under article 4.5.3 of the Memorandum of Association.
No trustee receives salary or expenses for their work as a trustee.

There are no other related party transactions that require disclosure under FRS102.

BRITISH HEN WELFARE TRUST

England & Wales - Charity number 1147356

Accounts

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2021

Charity Registration Number 1147356

Company number 8057493
(Registered in England and Wales)

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The British Hen Welfare Trust
Hope Chapel
Rose Ash
South Molton
Devon
EX36 4RF

BRITISH HEN WELFARE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

In carrying out the activities of the charity the trustees have had regard to the guidance issued by the Charity commission on public benefit.

Public Benefit

In compliance with Section 17 of the Charities Act 2011, the trustees confirm that they have had due regard for the public benefit guidance published by the Charity Commission defining which activities may be undertaken by a charity.

Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way. Ensuring the welfare of animals, preventing cruelty and relieving the suffering of animals has benefits for society as a whole; this is recognised in the passing of the Animal Welfare Acts.

Whilst it has been proven that companion animals provide measurable benefits to people's physical and mental health, it is only with the work of the British Hen Welfare Trust that the benefits of keeping backyard hens are now shining through.

By helping hens destined for slaughter, we believe our work benefits the public in many ways:
- Providing hens to those who want to give them a good home
- Providing companionship for individuals, families, institutions, the sick and the elderly
- Providing a network of volunteers with charitable roles which reward and satisfy mental, physical and social needs
- Providing an advice line service to those adopters inexperienced in hen keeping
- Providing information on how positive change can improve hen welfare
- Providing support and working with animal organisations to find good homes for hens
- Providing balanced, constructive feedback to government departments on animal welfare legislation

ACHIEVEMENTS AND PERFORMANCE

Despite a COVID-19 lockdown and Avian Influenza restrictions the charity was able to pursue hen rehoming activities from April to early December across the country through its network of valued volunteers. In order to achieve its aims and objectives, the charity will seek to continue with a similar level of rehoming activities as per the previous year coupled with the continuation of the provision of educational services pertaining to hen welfare. To ensure this success the charity will monitor the numbers of hens being rehomed and are pleased to see healthy numbers continuing. The primary fundraising activity of the charity is the donations received from hen rehoming. This is supplemented by grant applications, legacies and campaigns for specific requirements to enable the charity to operate. The charity continues to monitor the performance and efficacy of its fundraising activities, as well as reviewing the performance of its fundraising activities against fundraising objectives.

VOLUNTEERS

The charity recognises importance of its volunteer population and could not function as it does without them. The volunteer management function allows the charity to recognise the value of its volunteers fully, whilst ensuring maximum impact and delivery from the dedicated volunteer population.

PLANS FOR FUTURE PERIODS

The coming year will see the charity start to utilise the new building, Hen Central, initally for hen rehoming activities. The charity aims to continue to rehome similar levels of hens despite challenging spectre of Avian Influenza. The charity will also continue its work alongside its delivery partners in the provision of educational services pertaining to hen welfare and will aim for a spring 2022 launch of the online Poultry Health Course in collaboration with Nottingham University.

FINANCIAL REVIEW

Financial performance for the British Hen Welfare Trust in 2021 is good, despite the challenges faced by COVID-19 and Avian Influenza. The Trust's total income in 2021 reached £792,844; this was £5,535 more than the year 2020 total of £787,309. Expenditure over the past year has increased with 2021 ending in a total of £691,230 spent, a rise of £76,794. (2020: £614,436). We have seen increased expenditure due to higher costs for the charity's hen rehoming and volunteer management as well as fundraising and marketing expenses.

Income

The British Hen Welfare Trust is entirely reliant on the generosity of our supporters and the voluntary income they contribute to our cause. Donation income is strong due to the continued successes of both our hen rehoming and fundraising activities. We have worked hard to improve our quality of communications and fundraising functions to ensure that potential new supporters are fully engaged in the charity ethos right from the beginning. We have worked alongside a number of companies within the poultry sector, to forge mutually beneficial partnerships.

Expenditure

Total expenditure increased in 2021 to £691,230 (2020: £614,436). This reflects the increased scope and success of the wide offering of the charity, including hen re-homing and volunteer management, hen awareness and education and influencing welfare practices and policies costs. Expenditure on re-homing hens and influencing hen welfare and awareness continues to absorb the largest part of our expenditure.

Investment policy

The policy is to favour ethical investments and adopt a medium risk strategy with a balance between capital growth and income. The Trustees are content that the investment performance meets the objectives.

Risk review

The Trust has a risk management process in place for the major risks to which the charity is exposed, notably the management of the effects on the charity of a national outbreak of Avian Flu or similar. Systems have been established to enable regular reports so that necessary steps may be taken to lessen the risks.

RESERVES POLICY

The Trustees feel it appropriate to maintain a level of reserves that will enable activities to be continued through periods of difficulty caused by unpredictable events (such as Avian Flu halting re-homing activity). It is considered prudent to maintain a General Reserve equivalent to up to 12 months support costs. At 31 December 2021 the General Reserve amounted to £155,821. The General Reserve therefore falls short of the annual support costs of £229,295.

Funds surplus to the General Reserve requirement are designated to the following reserves, the movements of which are set out in note 11:

- Employee Commitment Fund to cover unforeseen costs associated with employment
- Capital Equipment Fund to provide for replacement of rehoming equipment

• Property Development Fund to respond to opportunities for growth, particularly regarding the Charity's operating base. Plans are now in hand for the construction of a Rehoming and Education Centre and transfers of reserves to this fund have been made in preparation for this.
• Education Fund to provide educational resource to promote public awareness of hen related issues.
• Hen Health Fund to promote hen health knowledge nationally through working with the veterinary profession.

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, having no share capital. The company was formed on 4 May 2012 and at that date it received the assets of the British Hen Welfare Trust, an unincorporated charity, registration number 1109060. From that date the charitable company continued to carry on the activities of its predecessor charity.

Governing Instrument

The governing document of the charity is the Memorandum of Association dated May 2012. This followed the incorporation of the charity as a company limited by guarantee and replaced the Declaration of Trust dated December 2004.

Charity Registration Number: 1147356
Company Number: 8057493 (England and Wales)
Registered Office: Hope Chapel, Rose Ash, South Molton, Devon, EX36 4RF

Board of Trustees (who are directors for Companies Act purposes)

The trustees who served throughout this year and up to the date of the approval of the Annual Report and Accounts comprised:

Jonathan Ison
Karen Wright
Marcella Perversi
David Marek
Jacqueline Pateman-Jones

The Trustees are selected to provide the board with a comprehensive range of strengths and experiences. They are appointed by decision of the existing Trustees for a period of five years and may seek re-election. Aside from the Chair, the trustees are non-executives. The day to day administration of the charity is provided by the senior leadership team with key decisions ratified by the trustees. The senior leadership team continues to be led by Jane Howorth as CEO. Salaries for the leadership team are decided by the Personnel Committee of the Board of Trustees.
Prior to their appointment Trustees are fully acquainted with the work of the Trust and upon appointment are provided with the information that they need to fulfil their roles, including information about the role of trustees and charity law.

Advisors to the Trust

Bankers: Lloyds Bank plc, Commercial Banking, PO Box 1000, BX1 1LT
Nationwide Building Society, Pipers Way, Swindon, SN38 1NW
Investment Advisors: CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET
Independent Examiner: Paul Steele, 18 Newport Street, Tiverton, Devon EX16 6NL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing those financial statements the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 27 October 2022 and signed on behalf of the trustees by

David Marek
Trustee

Independent examiner's report to the trustees of

British Hen Welfare Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

BRITISH HEN WELFARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME	3					
Income from generated funds						
Donations and legacies		699,918		49,607	749,525	762,565
Other trading activities		40,574			40,574	22,709
Investment income		1,292			1,292	1,427
		741,784	0	49,607	791,391	786,701
Income from charitable activities						
Sale of hens		1,453			1,453	608
TOTAL INCOME		743,237	0	49,607	792,844	787,309
EXPENDITURE	4					
Expenditure on raising funds						
Donations and legacies		81,124			81,124	70,393
Fundraising and marketing		85,496		0	85,496	63,724
Investment management costs		1,454			1,454	1,181
Charitable activities						
Hen re-homing and volunteer management		273,384		12,732	286,116	270,856
Hen awareness and education		153,220		26,966	180,186	158,928
Influencing welfare practices and policies		45,031		11,823	56,854	49,354
TOTAL EXPENDITURE		639,709	0	51,521	691,230	614,436
NET INCOME before tax		103,528	0	-1,914	101,614	172,873
Tax on income					0	0
NET INCOME after tax		103,528	0	-1,914	101,614	172,873
Net gains (losses) on investments	8		37,232		37,232	19,242
NET INCOME before transfers		103,528	37,232	-1,914	138,846	192,115
Transfers between funds	11	-9,210	9,210		0	0
NET MOVEMENT IN FUNDS		94,318	46,442	-1,914	138,846	192,115
FUNDS BROUGHT FORWARD		61,503	1,242,113	76,026	1,379,642	1,187,527
FUNDS CARRIED FORWARD		155,821	1,288,555	74,112	1,518,488	1,379,642

BRITISH HEN WELFARE TRUST

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		847,191		844,730
Investments	7		100		100
			847,291		844,830
CURRENT ASSETS					
Lloyds TSB current accounts		175,008		19,177	
Deposit accounts		194,749		194,405	
Investments at fair value	8	261,821		224,589	
Debtors	9	73,223		115,486	
		704,801		553,657	
CREDITORS: Amounts falling due within one year					
Creditors	10	29,504		16,345	
Accruals		4,100		2,500	
		33,604		18,845	
NET CURRENT ASSETS			671,197		534,812
NET ASSETS	12		1,518,488		1,379,642
RESERVES					
Unrestricted funds	11				
General fund			155,821		61,503
Designated funds			1,288,555		1,242,113
Restricted funds	13		74,112		76,026
Total income funds			1,518,488		1,379,642

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the trustees on 27 October 2022 and signed on their behalf

David Marek
Trustee

Jonathan Ison
Trustee

BRITISH HEN WELFARE TRUST

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income from operating activities	138,846	192,115
Adjustments for:		
(Gains)/losses on investments	(37,232)	(19,242)
Investment income	(1,292)	(1,427)
Depreciation charges	39,266	41,196
(Gains)/losses on sales of fixed assets	-	-
(Increase)/decrease in debtors	42,263	(68,593)
Increase/(decrease) in creditors	14,759	3,318
Purchase of property, plant and equipment	(41,727)	(346,958)
Net cash provided by (used in) operating activities	154,883	(199,591)
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	3,450
Interest received	1,292	1,427
Purchase of investments	-	-
Net cash provided by (used in) investing activities	1,292	4,877
Change in cash and cash equivalents in the reporting period	156,175	(194,714)
Cash and cash equivalents at beginning of year	213,581	408,295
Cash and cash equivalents at end of year	369,756	213,581

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Hen Welfare Trust meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and accordingly have adopted the going concern basis in preparing the accounts.

Income

Income is included in the statement of financial activities when it is probable that the charity will become entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

Where income has related expenditure the resources and the expenditure are reported gross.

Grants and donations are included when the conditions for receipt are met.

Investment income is included when receivable and can be measured reliably.

Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate and the executors have established that there are sufficient assets in the estate.

Gift Aid receivable is included in income when there is a valid declaration from the donor.

The value of work done by volunteers is not included in the accounts (see note 2)

Investment gains and losses includes any realised or unrealised gains or losses on sale or resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Creditors are measured at settlement amounts less any trade discounts.

Assets

Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Freehold property	2%	Other office equipment	33%
Welfare equipment	15%-25%	Motor vehicles	25%
Office furniture	10%		

Debtors are measured on initial recognition at settlement amounts. Subsequently they are measured at the cash or other consideration expected to be received.

2. EMPLOYEE INFORMATION

	2021	2020
The average number of full time equivalent employees during the period was:		
Administrative support staff	12	12
	£	£
Staff costs for the above persons were:		
Wages and salaries	344,852	308,811
Social security costs	28,356	25,122
Pension costs	8,964	6,621
	382,172	340,554

No employee earned more than £60,000 per annum (2020-none)

We are grateful for the contribution given by our 900 volunteers who help with re-homing activites across the UK. It is not practicable to attach a value to this contribution.

3. ANALYSIS OF INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Voluntary income	£	£	£	£
Donations	560,607	49607	610,214	612,682
Gift aid tax recoverable	93,653		93,653	93,321
Donation from trading subsidiary	38,585		38,585	46,562
Covid 19 support	4,573		4,573	5,000
Legacies	2,500		2,500	5,000
	699,918	49,607	749,525	762,565
Activities for generating funds				
Corporate sponsorship	31,628		31,628	17,403
Management fees from trading subsidiary	980		980	980
Advertising and fees	7,966		7,966	4,326
	40,574		40,574	22,709
Investment income				
Interest from trading subsidiary	948		948	800
Bank interest	344		344	627
	1,292		1292	1,427
Charitable activities				
Sale of hens	1,453		1,453	608

Voluntary income includes the following donations received from charitable trusts:

	£		£
Animal Affairs	1400	Marsh Christian Trust	800
Oakdale Trust	500	The Diana Edgson Wright Trust	2,000
The Ostacchini Family Charitable Trust	1500	Animal Friends	5,165
The Primrose Trust	10000		
The Walker 597 Trust	300		

4. ANALYSIS OF EXPENDITURE (unrestricted)	Staff costs £	Other direct costs £	Support costs £	Total 2021 £	Total 2020 £
Expenditure on raising funds					
Donations and legacies	47,027	1,997	32,100	81,124	70,393
Fundraising and marketing	10,534	66,931	8,031	85,496	61,862
Investment management	250	12	1,192	1,454	1,181
Expenditure on charitable activities					
Hen rehoming and volunteer management	129,637	52,088	91,659	273,384	245,849
Hen awareness and education	75,365	4,472	73,383	153,220	158,928
Influencing welfare practices and policies	20,720	1,381	22,930	45,031	49,354
ANALYSIS OF EXPENDITURE (restricted)					
Expenditure on raising funds					
Fundraising and marketing				0	1,862
Expenditure on charitable activities					
Hen rehoming and volunteer management	2,039	10,693		12,732	25,007
Hen awareness and education	26,966			26,966	0
Influencing welfare practices and policies	11,823			11,823	0
	324,361	137,574	229,295	691,230	614,436

5. SUPPORT COSTS ALLOCATION	Staff costs £	Property costs £	Admin and office £	Legal and Finance £	Total 2021 £
Expenditure on raising funds					
Donations and legacies	7,897	3,535	19,557	1,111	32,100
Fundraising income	1,974	884	4,896	277	8,031
Investment management	281	125	747	39	1,192
Expenditure on charitable activities					
Hen rehoming and volunteer management	23,964	10,096	54,425	3,174	91,659
Hen awareness and education	18,053	8,076	44,715	2,539	73,383
Influencing welfare practices and policies	5,642	2,525	13,969	794	22,930
	57,811	25,241	138,309	7,934	229,295

Support costs have been allocated to activities on the basis of estimated staff time.

Governance costs included in support costs amount to £5,675 (2020: £5,510).

Governance costs include independent examiner's fees of £1,600 (2020 £1,275)

The charity operates a defined contribution pension scheme. The contributions to the scheme amounted to £8,964 in the year and are included in the staff costs in the above notes showing the allocation to activities.

6. FIXED ASSETS

	Freehold property £	Welfare equipment £	Office equipment £	Motor vehicles £	Total
Cost					
At 1 January 2021	782,134	106,272	36,197	35,884	960,487
Additions	25,359	12,719	3,649		41,727
Disposals					-
At 31 December 2021	807,493	118,991	39,846	35,884	1,002,214
Depreciation					
At 1 January 2021	29,611	47,402	20,807	17,937	115,757
Charge for the period	16,149	12,622	6,002	4,493	39,266
Eliminated on disposals					-
At 31 December 2021	45,760	60,024	26,809	22,430	155,023
Net book amounts					
At 31 December 2021	761,733	58,967	13,037	13,454	847,191
At 31 December 2020	752,523	58,870	15,390	17,947	844,730

7. FIXED ASSET INVESTMENTS

Holdings of 20% or more

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary The BHWT Trading Co Limited which is incorporated in England and Wales. The company was formed in December 2011 and started trading on 1 January 2012. Any profits of the company will be paid to the charity by gift aid.

The aggregate capital and reserves and results of this undertaking for the last relevant financial year were : profit for the year : nil; capital and reserves : £100.

8. CURRENT ASSET INVESTMENTS

COIF Charities Ethical Investment Fund	£
Value at 1st January 2021	224,589
Increase in value	37,232
Value at 31 December 2021	261,821

9. DEBTORS

	2021 £	2020 £
Trade debtors	10,595	18,053
Other debtors	60,700	72,562
Loan to subsidiary company	1,928	24,871
	73,223	115,486

Debtors are measured at the best estimate of the amount expected to be recovered at the reporting date.

10. CREDITORS - amounts due within one year

	2021 £	2020 £
Trade creditors	20,458	8,638
Other	9,046	7,707
Accruals	4,100	2,500
	33,604	18,845

11. MOVEMENTS IN FUNDS

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2021 £
Restricted funds (see Note 13)	76,026	49,607	-51,521		0	74,112
Unrestricted funds						
General fund	61,503	743,237	-639,709	-9,210		155,821
Designated funds:						
Employee commitment fund	339,590				37,232	376,822
Capital equipment fund	40,000					40,000
Property development fund	752,523			9,210		761,733
Education	35,000					35,000
Hen health	75,000					75,000
	1,303,616	743,237	-639,709	0	37,232	1,444,376

Purposes of designated funds:

Employee commitment fund: This fund represents reserves set aside to meet unforeseen costs associated with employment, for example sickness, maternity, redundancy.

Capital equipment fund: A fund to provide for the replacement of equipment.

Property development fund: This fund has been established to purchase and develop the charity's property. The building costs and related depreciation are transferred to this fund.

Education fund: A fund to provide educational resources including coursework.

Hen health: This fund has been established to expand and promote hen health knowledge nationally through working with the veterinary profession.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed assets £	Current assets £	Total £
Restricted funds	17,401	56,711	74,112
Unrestricted funds			
General fund	68,157	87,664	155,821
Employee commitment fund		376,822	376,822
Capital equipment fund		40,000	40,000
Property fund	761,733		761,733
Education fund		35,000	35,000
Hen health fund		75,000	75,000
	847,291	671,197	1,518,488

13. RESTRICTED FUNDS

	At 1 January 2021	Income	Expenditure	Transfers	Gains and losses	At 31 December 2021
	£	£	£	£	£	£
Support Adoption for Pets	1,931		-1,931			0
Improving Pet Hen Health	6,462	5,361	-11,823			0
Van and trailer appeal	23,202		-5,801			17,401
Hen Hospital	14,158					14,158
Hen Welfare Awareness	11,072	1,420	-12,492			0
Hens as Therapy	7,766	705	-2,264			6,207
Hen Helpline	11,435	3,039	-14,474			0
Animal Rescue Foundation	0	2,000	-140			1,860
Animal Friends for Gabions	0	3,165	-2,596			569
Christmas Appeal 2021	0	33,917				33,917
	76,026	49,607	-51,521	0	0	74,112

Support adoption for pets: A grant from Pets at Home Foundation to provide transport boxes for hen rehoming.

Improving pet hen health: To collaborate with veterinary professionals in order to improve understanding of care for pet hens.

Van and trailer appeal: For purchase of a new van and trailers. The cost of assets acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund and the closing balance at the balance sheet date represents the book value of the assets.

Hen hospital: To provide specialist equipment for a hen hospital in the charity's new building.

Hen Welfare Awareness: Funds raised through the Christmas Appeal to promote a wide understanding of the need for hen welfare procedures.

Hens as therapy: Funds raised through the Christmas Appeal to develop the understanding of the the use of hens as therapy for those suffering with mental health issues.

Hen helpline: A fund to assist with the running costs of a free-to-use telephone helpline

Animal Rescue Foundation: Funds used to cover vet bills for hens retained on rehoming days that are not considered suitable due to injury or illness.

Animal Friends for Gabions: Funds raised to provide teams with modified gabions used as free range hen catching equipment which minimise stress when collecting hens from farms.

Christmas Appeal 2021: To provide equipment to individual team poorly hen carers including heat lamps, holding pens and other equipment necessary for nursing sick and injured hens.

14. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Jane Howorth, the founder of the charity, received a salary of £55,008 (2020: £45,000) as chief executive of the charity. Company pension contributions were £1,163. This is permitted by article 4.6 of the Memorandum of Association.
J Ison is a consultant with the firm Bray Accountants which provided accountancy services to the value of £2,600 during the year, as permitted under article 4.5.3 of the Memorandum of Association.
No trustee receives salary or expenses for their work as a trustee.

There are no other related party transactions that require disclosure under FRS102.

BRITISH HEN WELFARE TRUST

England & Wales - Charity number 1147356

Accounts

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2020

Charity Registration Number 1147356

Company number 8057493
(Registered in England and Wales)

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The British Hen Welfare Trust
Hope Chapel
Rose Ash
South Molton
Devon
EX36 4RF

BRITISH HEN WELFARE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of commercial laying hens by improving understanding of hen welfare and providing homes for hens destined for slaughter.

In carrying out the activities of the charity the trustees have had regard to the guidance issued by the Charity commission on public benefit.

Public Benefit

In compliance with Section 17 of the Charities Act 2011, the trustees confirm that they have had due regard for the public benefit guidance published by the Charity Commission defining which activities may be undertaken by a charity.

Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way. Ensuring the welfare of animals, preventing cruelty and relieving the suffering of animals has benefits for society as a whole; this is recognised in the passing of the Animal Welfare Acts.

Whilst it has been proven that companion animals provide measurable benefits to people's physical and mental health, it is only with the work of the British Hen Welfare Trust that the benefits of keeping backyard hens are now shining through.

By helping hens destined for slaughter, we believe our work benefits the public in many ways:
- Providing hens to those who want to give them a good home
- Providing companionship for individuals, families, institutions, the sick and the elderly
- Providing a network of volunteers with charitable roles which reward and satisfy mental, physical and social needs
- Providing an advice line service to those adopters inexperienced in hen keeping
- Providing information on how positive change can improve hen welfare
- Providing support and working with animal organisations to find good homes for hens
- Providing balanced, constructive feedback to government departments on animal welfare legislation

ACHIEVEMENTS AND PERFORMANCE

During the year the charity continued actively to pursue its hen rehoming activities across the United Kingdom through its network of valued volunteers. In addition, activities and initiatives were developed to promote awareness of hens in the community and to facilitate education in hen related matters to both children and adults. In order to achieve its aims and objectives, the charity will seek to continue with a similar level of rehoming activities as per the previous year coupled with the cotinuation of the provision of educational services pertaining to hen welfare. To ensure this success the charity will monitor the numbers of hens being rehomed and are pleased to see healthy numbers continuing. The primary fundraising activity of the charity is the donations received from hen rehoming. This is supplemented by grant applications, legacies and campaigns for specific requirements to enable the charity to operate. The charity continues to monitor the performance and efficacy of its fundraising activities, as well as reviewing the performance of its fundraising activities against fundraising objectives.

VOLUNTEERS

The charity recognises importance of its volunteer population and could not function as it does without them. The improved volunteer management function allows the charity to recognise the value of its volunteers fully, whilst ensuring maximum impact and delivery from the dedicated volunteer population.

PLANS FOR FUTURE PERIODS

The coming year will see the charity complete the construction and opening of the new building. The charity aims to continue to rehome similar levels of hens despite challenging spectre of Covid. The charity will also continue its work alongside its delivery partners in the provision of educational services pertaining to hen welfare.

FINANCIAL REVIEW

Financial performance for the British Hen Welfare Trust in 2020 is impressive, despite the challenges faced by Covid-19. The Trust's total income in 2020 reached £787,309; this was £146,102 more than the year 2019 total of £641,207. Expenditure over the past year has increased with 2020 ending in a total of £614,436 spent, a slight rise of £8,704. (2019: £605,732). We have seen increased expenditure due to the construction project of our new building and more specialist staffing. The construction expenditure has been transferred to the designated Property Development Fund.

Income

The British Hen Welfare Trust is entirely reliant on the generosity of our supporters and the voluntary income they contribute to our cause. Year on year donation income has increased significantly due to the continued successes of both our hen re-homing and fundraising activities. We have worked hard to improve our quality of communications and fundraising functions to ensure that potential new supporters are fully engaged in the charity ethos right from the beginning. We have worked alongside a number of companies within the poultry sector, to forge mutually beneficial partnerships.

Expenditure

Total expenditure increased in 2020 to £614,436 (2019: £605,732). This reflects the increased scope and success of the wide offering of the charity, including hen re-homing and volunteer management, hen awareness and education and influencing welfare practices and policies costs. Expenditure on re-homing hens and influencing hen welfare and awareness continues to absorb the largest part of our expenditure.

Investment policy

The policy is to favour ethical investments and adopt a medium risk strategy with a balance between capital growth and income. The Trustees are content that the investment performance meets the objectives.

Risk review

The Trust has conducted a review of the major risks to which the charity is exposed, notably the management of the effects on the charity of a national outbreak of avian flu or similar. Systems have been established to enable regular reports so that necessary steps may be taken to lessen the risks.

RESERVES POLICY

The Trustees feel it appropriate to maintain a level of reserves that will enable activities to be continued through periods of difficulty caused by unpredictable events (such as avian flu halting re-homing activity). It is considered prudent to maintain a General Reserve equivalent to up to 12 months support costs. At 31 December 2020 the General Reserve amounted to £61,503. The General Reserve therefore falls short of the annual support costs of £186,285.

Funds surplus to the General Reserve requirement are designated to the following reserves, the movements of which are set out in note 11:

- Employee Commitment Fund to cover unforeseen costs associated with employment
- Capital Equipment Fund to provide for replacement of re-homing equipment
- Property Development Fund to respond to opportunities for growth, particularly regarding the Charity's operating base. Plans are now in hand for the construction of a Re-homing and Education Centre and transfers of reserves to this fund have been made in preparation for this.
- Education Fund to provide educational resource to promote public awareness of hen related issues.
- Hen Health Fund to promote hen health knowledge nationally through working with the veterinary profession.

BRITISH HEN WELFARE TRUST
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2020

STRUCTURE GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, having no share capital. The company was formed on 4 May 2012 and at that date it received the assets of the British Hen Welfare Trust, an unincorporated charity, registration number 1109060. From that date the charitable company continued to carry on the activities of its predecessor charity.

Governing Instrument

The governing document of the charity is the Memorandum of Association dated May 2012. This followed the incorporation of the charity as a company limited by guarantee and replaced the Declaration of Trust dated December 2004.

Charity Registration Number: 1147356
Company Number: 8057493 (England and Wales)
Registered Office: Hope Chapel, Rose Ash, South Molton, Devon, EX36 4RF

Board of Trustees (who are directors for Companies Act purposes)

The trustees who served throughout this year and up to the date of the approval of the Annual Report and Accounts comprised:

Sarah Barlow (resigned 7th June 2021)
Jane Howorth (resigned 21st July 2021)
Lynn Hart (resigned 27th November 2019)
Jonathan Ison
Karen Wright
Marcella Perversi
David Marek (joined 24th March 2020)
Jacqueline Pateman-Jones (joined 24th March 2020)

The Trustees are selected to provide the board with a comprehensive range of strengths and experiences. They are appointed by decision of the existing Trustees for a period of five years and may seek re-election. Aside from the Chair, the trustees are non-executives. The day to day administration of the charity is provided by the senior leadership team with key decisions ratified by the trustees. The senior leadership team continues to be led by Jane Howorth as CEO and Alasdair Cameron as Head of Corporate Services. Salaries for the leadership team are decided by the Personnel Committee of the Board of Trustees.
Prior to their appointment Trustees are fully acquainted with the work of the Trust and upon appointment are provided with the information that they need to fulfil their roles, including information about the role of trustees and charity law.

Advisors to the Trust

Bankers: Lloyds Bank plc, Commercial Banking, PO Box 1000, BX1 1LT
Nationwide Building Society, Pipers Way, Swindon, SN38 1NW
Investment Advisors: CCLA, Senator House, 85 Queen Victoria Street, London EC4V 4ET
Independent Examiner: Paul Steele, 18 Newport Street, Tiverton, Devon EX16 6NL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing those financial statements the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 18 October 2021 and signed on behalf of the trustees by

David Marek
Trustee

Independent examiner's report to the trustees of

British Hen Welfare Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Paul Steele FCA
Chartered Accountant
18 Newport Street
Tiverton
Devon EX16 6NL

23 December 2021

BRITISH HEN WELFARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME	3					
Income from generated funds						
Donations and legacies		653,309		109,256	762,565	613,246
Other trading activities		22,709			22,709	24,194
Investment income		1,427			1,427	1,888
		677,445	0	109,256	786,701	639,328
Income from charitable activities						
Sale of hens		608			608	1,879
TOTAL INCOME		678,053	0	109,256	787,309	641,207
EXPENDITURE	4					
Expenditure on raising funds						
Donations and legacies		70,393			70,393	69,305
Fundraising and marketing		61,862		1,862	63,724	72,647
Investment management costs		1,181			1,181	3,861
Charitable activities						
Hen re-homing and volunteer management		245,849		25,007	270,856	248,864
Hen awareness and education		158,928			158,928	155,590
Influencing welfare practices and policies		49,354			49,354	55,465
TOTAL EXPENDITURE		587,567	0	26,869	614,436	605,732
NET INCOME before tax		90,486	0	82,387	172,873	35,475
Tax on income					0	0
NET INCOME after tax		90,486	0	82,387	172,873	35,475
Net gains (losses) on investments	8		19,242		19,242	30,348
NET INCOME before transfers		90,486	19,242	82,387	192,115	65,823
Transfers between funds	11	-133,297	139,658	-6,361	0	0
NET MOVEMENT IN FUNDS		-42,811	158,900	76,026	192,115	65,823
FUNDS BROUGHT FORWARD		104,314	1,083,213	0	1,187,527	1,121,704
FUNDS CARRIED FORWARD		61,503	1,242,113	76,026	1,379,642	1,187,527

BRITISH HEN WELFARE TRUST

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		844,730		542,418
Investments	7		100		100
			844,830		542,518
CURRENT ASSETS					
Lloyds TSB current accounts		19,177		20,517	
Deposit accounts		194,405		387,778	
Investments at fair value	8	224,589		205,348	
Debtors	9	115,486		46,893	
		553,657		660,536	
CREDITORS: Amounts falling due within one year					
Creditors	10	16,345		13,027	
Accruals		2,500		2,500	
		18,845		15,527	
NET CURRENT ASSETS			534,812		645,009
NET ASSETS	12		1,379,642		1,187,527
RESERVES					
Unrestricted funds	11				
General fund			61,503		104,314
Designated funds			1,242,113		1,083,213
Restricted funds	13		76,026		
Total income funds			1,379,642		1,187,527

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 Companies Act 2006 and no notice has been deposited under section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the trustees on 18 October 2021 and signed on their behalf

David Marek
Trustee

Jonathan Ison
Trustee

BRITISH HEN WELFARE TRUST

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income from operating activities	192,115	65,823
Adjustments for:		
(Gains)/losses on investments	(19,242)	(30,348)
Investment income	(1,427)	(1,888)
Depreciation charges	41,196	24,354
(Gains)/losses on sales of fixed assets	-	-
(Increase)/decrease in debtors	(68,593)	60,306
Increase/(decrease) in creditors	3,318	(6,135)
Purchase of property, plant and equipment	(346,958)	(318,730)
Net cash provided by (used in) operating activities	(199,591)	(206,618)
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	3,450	-
Interest received	1,427	1,888
Purchase of investments	-	-
Net cash provided by (used in) investing activities	4,877	1,888
Change in cash and cash equivalents in the reporting period	(194,714)	(204,730)
Cash and cash equivalents at beginning of year	408,295	613,025
Cash and cash equivalents at end of year	213,581	408,295

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

British Hen Welfare Trust meets the definition of a public benefit entity under FRS 102.

The trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and accordingly have adopted the going concern basis in preparing the accounts.

Income

Income is included in the statement of financial activities when it is probable that the charity will become entitled to the income and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

Where income has related expenditure the resources and the expenditure are reported gross.

Grants and donations are included when the conditions for receipt are met.

Investment income is included when receivable and can be measured reliably.

Legacies are included in the SOFA when receipt is probable, that is when there has been a grant of probate and the executors have established that there are sufficient assets in the estate.

Gift Aid receivable is included in income when there is a valid declaration from the donor.

The value of work done by volunteers is not included in the accounts (see note 2)

Investment gains and losses includes any realised or unrealised gains or losses on sale or resulting from revaluing investments to market value at the end of the year.

Expenditure and liabilities

Expenditure is recognised on an accruals basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Creditors are measured at settlement amounts less any trade discounts.

Assets

Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Freehold property	2%	Other office equipment	33%
Welfare equipment	15%-25%	Motor vehicles	25%
Office furniture	10%		

Debtors are measured on initial recognition at settlement amounts. Subsequently they are measured at the cash or other consideration expected to be received.

The charity has current asset investments which it holds for resale. These include cash on deposit or cash equivalents with a maturity date of less than one year. Where these assets qualify as basic financial instruments they are valued at cost. Other current asset investments are valued at fair value.

2. EMPLOYEE INFORMATION

	2020	2019
The average number of full time equivalent employees during the period was:		
Administrative support staff	12	12
	£	£
Staff costs for the above persons were:		
Wages and salaries	308,811	300,380
Social security costs	25,122	21,356
Pension costs	6,621	5,476
	340,554	327,212

No employee earned more than £60,000 per annum (2019-none)

We are grateful for the contribution given by our 900 volunteers who help with re-homing activites across the UK. It is not practicable to attach a value to this contribution.

3. ANALYSIS OF INCOME AND ENDOWMENTS

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
Voluntary income	£	£	£	£
Donations	503,426	109256	612,682	508,639
Gift aid tax recoverable	93,321		93,321	83,161
Corporate sponsorship			0	
Donation from trading subsidiary	46,562		46,562	467
Covid 19 support	5,000		5,000	
Legacies	5,000		5,000	20,979
	653,309	109,256	762,565	613,246
Activities for generating funds				
Corporate sponsorship	17,403		17,403	17,549
Management fees from trading subsidiary	980		980	980
Advertising and fees	4,326		4,326	5,665
	22,709		22,709	24,194
Investment income				
Interest from trading subsidiary	800		800	600
Bank interest	627		627	1,288
	1,427		1427	1,888
Charitable activities				
Sale of hens	608		608	1,879

Voluntary income includes the following donations received from charitable trusts:

	£		£
Annandale Trust	1,606	Marsh Christian Trust	700
Animal Affairs	1,200	The Shirley Pugh Foundation	250
Barry Green Memorial	2,000	The Diana Edgson Wright Trust	500
The Ostacchini Family Charitable Trust	1,500	Pets at Home Foundation	9,600
The Primrose Trust	25,000	Animal Friends	5,000
The Walker 597 Trust	300	Petplan Charitable Trust	8,625
Alan and Karen Grieve	100		
Animal Recue Foundation	3,000		

4. ANALYSIS OF EXPENDITURE (unrestricted)	Staff costs £	Other direct costs £	Support costs £	Total 2020 £	Total 2019 £
Expenditure on raising funds					
Donations and legacies	40,440	2,640	27,313	70,393	69,305
Fundraising and marketing	9,058	45,976	6,828	61,862	72,647
Investment management	194	13	974	1,181	3,861
Expenditure on charitable activities					
Hen re-homing and volunteer management	113,232	54,583	78,034	245,849	248,864
Hen awareness and education	90,585	5,915	62,428	158,928	155,590
Influencing welfare practices and policies	28,016	1,830	19,508	49,354	55,465
ANALYSIS OF EXPENDITURE (restricted)					
Expenditure on raising funds					
Fundraising and marketing		1,862		1,862	0
Expenditure on charitable activities					
Hen re-homing and volunteer management		25,007		25,007	0
	281,525	137,826	195,085	614,436	605,732

5. SUPPORT COSTS ALLOCATION	Staff costs £	Property costs £	Admin and office £	Legal and Finance £	Total 2020 £
Expenditure on raising funds					
Donations and legacies	6,625	3,231	16,036	1,421	27,313
Fundraising income	1,656	808	4,009	355	6,828
Investment management	236	115	573	50	974
Expenditure on charitable activities					
Hen re-homing and volunteer management	18,928	9,229	45,817	4,060	78,034
Hen awareness and education	15,144	7,383	36,653	3,248	62,428
Influencing welfare practices and policies	4,732	2,307	11,454	1,015	19,508
	47,321	23,073	114,542	10,149	195,085

Support costs have been allocated to activities on the basis of estimated staff time.

Governance costs included in support costs amount to £5,510 (2019: £5,596).

Governance costs include independent examiner's fees of £1,275 (2019 £1,236)

The charity operates a defined contribution pension scheme. The contributions to the scheme amounted to £6,621 in the year and are included in the staff costs in the above notes showing the allocation to activities.

6. FIXED ASSETS

	Freehold property £	Welfare equipment £	Office equipment £	Motor vehicles £	Total
Cost					
At 1 January 2020	495,579	82,235	22,625	29,041	629,480
Additions	286,555	24,037	13,572	22,794	346,958
Disposals				(15,951)	(15,951)
At 31 December 2020	782,134	106,272	36,197	35,884	960,487
Depreciation					
At 1 January 2020	14,253	35,413	14,544	22,852	87,062
Charge for the period	15,358	11,989	6,263	7,586	41,196
Eliminated on disposals				(12,501)	(12,501)
At 31 December 2020	29,611	47,402	20,807	17,937	115,757
Net book amounts					
At 31 December 2020	752,523	58,870	15,390	17,947	844,730
At 31 December 2019	481,326	46,822	8,081	6,189	542,418

7. FIXED ASSET INVESTMENTS

Holdings of 20% or more

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary The BHWT Trading Co Limited which is incorporated in England and Wales. The company was formed in December 2011 and started trading on 1 January 2012. Any profits of the company will be paid to the charity by gift aid.

The aggregate capital and reserves and results of this undertaking for the last relevant financial year were : profit for the year : nil; capital and reserves : £100.

8. CURRENT ASSET INVESTMENTS

COIF Charities Ethical Investment Fund	£
Value at 1st January 2020	205,348
Increase in value	19,242
Value at 31 December 2020	224,590

9. DEBTORS

	2020 £	2019 £
Trade debtors	18,053	8,861
Other debtors	72,562	21,292
Loan to subsidiary company	24,871	16,740
	115,486	46,893

Debtors are measured at the best estimate of the amount expected to be recovered at the reporting date.

10. CREDITORS - amounts due within one year

	2020 £	2019 £
Trade creditors	8,638	5,549
Other	7,707	7,478
Accruals	2,500	2,500
	18,845	15,527

11. MOVEMENTS IN FUNDS

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2020 £
Restricted funds (see Note 13)	0	109256	-26869	-6361	0	76026
Unrestricted funds						
General fund	104,314	678,053	-587,567	-133,297		61,503
Designated funds:						
Employee commitment fund	320,348				19,242	339,590
Capital equipment fund	40,000					40,000
Property development fund	612,865			139,658		752,523
Education	35,000					35,000
Hen health	75,000					75,000
	1,187,527	678,053	-587,567	6,361	19,242	1,303,616

Purposes of designated funds:

Employee commitment fund: This fund represents reserves set aside to meet unforeseen costs associated with employment, for example sickness, maternity, redundancy.

Capital equipment fund: A fund to provide for the replacement of equipment and motor vehicles and other capital initiatives.

Property development fund: This fund has been established to purchase and develop the charity's property. The building costs and related depreciation are transferred to this fund.

Education fund: A fund to provide educational resources including coursework.

Hen health: This fund has been established to expand and promote hen health knowledge nationally through working with the veterinary profession.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted funds	23202	52824	76026
Unrestricted funds			
General fund	69,105	-7,602	61,503
Employee commitment fund		339,590	339,590
Capital equipment fund		40,000	40,000
Property fund	752,523	0	752,523
Education fund		35,000	35,000
Hen health fund		75,000	75,000
	844,830	534,812	1,379,642

13. RESTRICTED FUNDS

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 December 2020 £
Support Adoption for Pets	0	9,600	-7,669			1,931
Improving Pet Hen Health	0	6,462				6,462
Van and trailer appeal	0	33,276	-12,338	2,264		23,202
Hen Hospital	0	14,158				14,158
Personal Protective equipment	0	5,000	-5,000			0
Hen Welfare Awareness	0	11,072				11,072
Hens as Therapy	0	7,766				7,766
Hen Helpline	0	13,297	-1,862			11,435
Roller doors for new building	0	8,625		-8,625		0
	0	109,256	-26,869	-6,361	0	76,026

Support adoption for pets: A grant from Pets at Home Foundation to provide transport boxes for hen rehoming.

Improving pet hen health: To collaborate with veterinary professionals in order to improve understanding of care for pet hens.

Van and trailer appeal: For purchase of a new van and trailers. The cost of assets acquired by this fund is included in fixed assets. Depreciation of the assets is charged to the fund and the closing balance at the balance sheet date represents the book value of the assets.

Hen hospital: To provide specialist equipment for a hen hospital in the charity's new building.

Personal Protectrive Equipment: A grant from Primrose Trust towards the cost of PPE.

Hen Welfare Awareness: Funds raised through the Christmas Appeal to promote a wide understanding of the need for hen welfare procedures.

Hens as therapy: Funds raised through the Christmas Appeal to develop the understanding of the the use of hens as therapy for those suffering with mental health issues.

Hen helpline: A fund to assist with the running costs of a free-to-use telephone helpline

Roller doors for new building: A grant from Petplan Charitable Trust towards new doors. The cost of the new doors has been transferred to the designated property fund.

14. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Jane Howorth, the founder of the charity, received a salary of £45,000 (2019: £56,250) as chief executive of the charity. Company pension contributions were £1,163. This is permitted by article 4.6 of the Memorandum of Association.
J Ison is a consultant with the firm Bray Accountants which provided accountancy services to the value of £2,900 during the year, as permitted under article 4.5.3 of the Memorandum of Association.
No trustee receives salary or expenses for their work as a trustee.

There are no other related party transactions that require disclosure under FRS102.