

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.

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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, initially 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 its 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 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 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.

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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

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

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

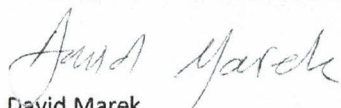
The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

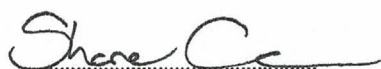
Independent examiner's report

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		Restricted funds	Total 2022	Total 2021
		General £	Designated £	£	£	£
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
		<u>828,940</u>	<u>0</u>	<u>37,665</u>	<u>866,605</u>	<u>1,088,716</u>
Income from charitable activities						
Sale of hens		<u>616</u>			<u>616</u>	<u>1,453</u>
TOTAL INCOME	5	<u>829,556</u>	<u>0</u>	<u>37,665</u>	<u>867,221</u>	<u>1,090,169</u>
EXPENDITURE						
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		<u>878,349</u>	<u>0</u>	<u>22,077</u>	<u>900,426</u>	<u>982,528</u>
NET INCOME before tax		<u>-48,793</u>	<u>0</u>	<u>15,588</u>	<u>-33,205</u>	<u>107,641</u>
Tax on income					<u>0</u>	<u>0</u>
NET INCOME after tax		<u>-48,793</u>	<u>0</u>	<u>15,588</u>	<u>-33,205</u>	<u>107,641</u>
Net gains (losses) on investments	11		<u>-25,402</u>		<u>-25,402</u>	<u>37,232</u>
NET INCOME before transfers		<u>-48,793</u>	<u>-25,402</u>	<u>15,588</u>	<u>-58,607</u>	<u>144,873</u>
Transfers between funds	14	<u>987</u>	<u>-987</u>		<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		<u>-47,806</u>	<u>-26,389</u>	<u>15,588</u>	<u>-58,607</u>	<u>144,873</u>
FUNDS BROUGHT FORWARD		<u>161,848</u>	<u>1,288,555</u>	<u>74,112</u>	<u>1,524,515</u>	<u>1,379,642</u>
FUNDS CARRIED FORWARD		<u>114,042</u>	<u>1,262,166</u>	<u>89,700</u>	<u>1,465,908</u>	<u>1,524,515</u>

BRITISH HEN WELFARE TRUST
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2022

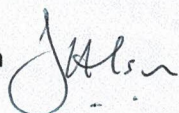
	<u>Notes</u>	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
FIXED ASSETS					
Tangible assets	8	833,076	847,191	833,076	847,191
Investments	9			100	100
		<u>833,076</u>	<u>847,191</u>	<u>833,176</u>	<u>847,291</u>
CURRENT ASSETS					
Stocks	10	46,202	39,948	0	0
Cash at bank and in hand		348,100	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
		<u>668,225</u>	<u>717,346</u>	<u>655,523</u>	<u>710,828</u>
CREDITORS: Amounts falling due within one year					
Creditors	13	25,673	35,202	14,591	29,504
Accruals		9,720	4,820	8,200	4,100
		<u>35,393</u>	<u>40,022</u>	<u>22,791</u>	<u>33,604</u>
NET CURRENT ASSETS		632,832	677,324	632,732	677,224
NET ASSETS	15	<u><u>1,465,908</u></u>	<u><u>1,524,515</u></u>	<u><u>1,465,908</u></u>	<u><u>1,524,515</u></u>
RESERVES					
Unrestricted funds					
General fund	14	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		<u><u>1,465,908</u></u>	<u><u>1,524,515</u></u>	<u><u>1,465,908</u></u>	<u><u>1,524,515</u></u>

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.

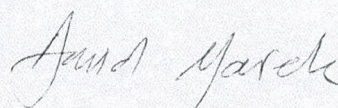
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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
<i>Adjustments for:</i>		
(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	<u>(31,653)</u>	<u>139,519</u>
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	<u>802</u>	<u>344</u>
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	<u>348,100</u>	<u>378,951</u>

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
<i>Adjustments for:</i>		
(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	<u>(31,649)</u>	<u>154,883</u>
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	<u>1,942</u>	<u>1,292</u>
Change in cash and cash equivalents in the reporting period	(29,707)	156,175
Cash and cash equivalents at beginning of year	<u>369,757</u>	<u>213,582</u>
Cash and cash equivalents at end of year	<u>340,050</u>	<u>369,757</u>

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.

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

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
	<u>627,356</u>	<u>798,871</u>
Cost of generating funds	160,891	168,074
Expenditure on charitable activities	499,670	523,156
	<u>660,561</u>	<u>691,230</u>
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	<u>1,465,908</u>	<u>1,524,515</u>
Represented by:	1,376,208	1,450,403
Restricted income funds	89,700	74,112
Unrestricted income funds	<u>1,465,908</u>	<u>1,524,515</u>

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	<u>241,985</u>	<u>293,226</u>
Net profit	32,106	38,585
Amount gift aided to charity	32,106	38,585
Retained in subsidiary	<u>0</u>	<u>0</u>
The assets and liabilities of the subsidiary were:		
Current assets	53,058	53,058
Current liabilities	52,958	52,958
Net assets	<u>100</u>	<u>100</u>
Aggregate share capital and reserves	<u>100</u>	<u>100</u>

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

	2022	2021
4. EMPLOYEE INFORMATION		
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
	<u>368,671</u>	<u>382,172</u>

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 activities across the UK. It is not practicable to attach a value to this contribution.

	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
	<u>516,912</u>	<u>37,665</u>	<u>554,577</u>	<u>716,967</u>
Activities for generating funds				
Commercial trading operations	274,091		274,091	331,811
Corporate sponsorship	28,875		28,875	31,628
Advertising and fees	8,260		8,260	7,966
	<u>311,226</u>		<u>311,226</u>	<u>371,405</u>
Investment income				
Bank interest	802		802	344
	<u>802</u>		<u>802</u>	<u>344</u>
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 Charitable 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

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

	Staff costs £	Other direct costs £	Support costs £	Total 2022 £	Total 2021 £
6. ANALYSIS OF EXPENDITURE (unrestricted)					
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
	<u>320,810</u>	<u>369,363</u>	<u>209,140</u>	<u>900,426</u>	<u>982,528</u>

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
	<u>46,461</u>	<u>19,814</u>	<u>131,587</u>	<u>11,278</u>	<u>209,140</u>

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.

BRITISH HEN WELFARE TRUST
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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	<u>822,964</u>	<u>122,555</u>	<u>42,145</u>	<u>35,884</u>	<u>1,023,548</u>
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	<u>62,218</u>	<u>70,785</u>	<u>31,672</u>	<u>25,797</u>	<u>190,472</u>
Net book amounts					
At 31 December 2022	<u>760,746</u>	<u>51,770</u>	<u>10,473</u>	<u>10,087</u>	<u>833,076</u>
At 31 December 2021	<u>761,733</u>	<u>58,967</u>	<u>13,037</u>	<u>13,454</u>	<u>847,191</u>

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	<u>-25,402</u>
Value at 31 December 2022	<u>236,419</u>

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
	<u>37,504</u>	<u>36,626</u>	<u>79,054</u>	<u>79,250</u>

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

BRITISH HEN WELFARE TRUST
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YEAR ENDED 31ST DECEMBER 2022

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

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

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.

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2022

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.