

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.

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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.

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.

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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.

THE BRITISH HEN WELFARE TRUST

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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 that 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

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Samantha Hopps
Nicholas Tulloch
Sophia Fannon-Howell
Nigel Cowdery

To 27 February 2025
To 9 February 2024
From 14 March 2024
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

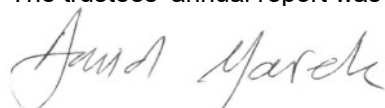
The charity trustees (who are directors for Companies Act purposes) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

THE BRITISH HEN WELFARE TRUST

YEAR ENDED 31 DECEMBER 2024

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.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

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:

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

- 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

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 £	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						
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

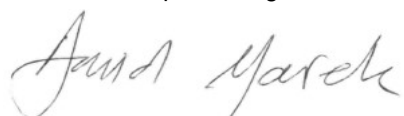
	<u>Notes</u>	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
FIXED ASSETS					
Tangible assets	8	681,293	672,629	681,293	672,629
Investments	9	-	-	100	100
		<u>681,293</u>	<u>672,629</u>	<u>681,393</u>	<u>672,729</u>
CURRENT ASSETS					
Stocks	10	26,389	37,051	-	-
Cash at bank and in hand		646,823	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
		<u>1,063,060</u>	<u>1,052,867</u>	<u>1,051,624</u>	<u>1,040,074</u>
CREDITORS: Amounts falling due within one year					
Creditors	13	38,111	23,004	26,226	11,831
Accruals		12,550	21,120	10,800	19,600
		<u>50,661</u>	<u>44,124</u>	<u>37,026</u>	<u>31,431</u>
NET CURRENT ASSETS		1,012,399	1,008,743	1,014,598	1,008,643
NET ASSETS	16	<u>1,693,692</u>	<u>1,681,372</u>	<u>1,695,991</u>	<u>1,681,372</u>
RESERVES					
Unrestricted funds					
General fund	15	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		<u>1,693,692</u>	<u>1,681,372</u>	<u>1,695,991</u>	<u>1,681,372</u>

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 company 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
<i>Adjustments for:</i>		
(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	<u>(21,489)</u>	<u>64,647</u>
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	<u>(37,744)</u>	<u>293,309</u>
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	<u>646,823</u>	<u>706,056</u>

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
<i>Adjustments for:</i>		
(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	<u>(15,418)</u>	<u>60,012</u>
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	<u>(37,744)</u>	<u>294,910</u>
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	<u>641,809</u>	<u>694,971</u>

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024

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.

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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
	<u>875,084</u>	<u>935,692</u>
Cost of generating funds	257,078	194,427
Expenditure on charitable activities	619,410	557,332
	<u>876,488</u>	<u>751,759</u>
Net incoming resources	(1,404)	183,933
Net gain on investments	16,023	31,531
	<u>14,619</u>	<u>215,464</u>
Total funds brought forward	1,681,372	1,465,908
Total funds carried forward	<u>1,695,991</u>	<u>1,681,372</u>
Represented by:		
Restricted income funds	173,983	153,971
Unrestricted income funds	1,522,008	1,527,581
	<u>1,695,991</u>	<u>1,681,552</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:

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

The assets and liabilities of the subsidiary were:

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

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024

	2024	2023
4. GROUP AND CHARITY EMPLOYEE INFORMATION		
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
	<u>417,511</u>	<u>375,277</u>

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 activities 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
	<u>693,969</u>	<u>116,670</u>	<u>810,639</u>	<u>695,830</u>	<u>88,282</u>	<u>784,112</u>
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
	<u>278,268</u>	<u>5,000</u>	<u>283,268</u>	<u>301,488</u>	<u>-</u>	<u>301,488</u>
Investment income						
Bank interest	14,256	-	14,256	5,046	-	5,046
	<u>14,256</u>	<u>-</u>	<u>14,256</u>	<u>5,046</u>	<u>-</u>	<u>5,046</u>
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	-	-	-	-	-	-
	<u>2,859</u>	<u>-</u>	<u>2,859</u>	<u>5,966</u>	<u>-</u>	<u>5,966</u>

Voluntary income includes the following donations received from charitable trusts:

	£		£
Animal Friends	250	The Primrose Trust	15,000
The Sylvia Aitken Charitable 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

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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.

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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.

BRITISH HEN WELFARE TRUST
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST DECEMBER 2024

11. GROUP AND CHARITY CURRENT ASSET INVESTMENTS

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

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
	<u>53,874</u>	<u>41,810</u>	<u>73,841</u>	<u>77,153</u>

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
	<u>50,661</u>	<u>44,124</u>	<u>37,025</u>	<u>31,431</u>

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	-
	<u>1,418</u>	<u>-</u>

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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.

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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.

BRITISH HEN WELFARE TRUST

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

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
	<u>681,293</u>	<u>1,012,399</u>	<u>1,693,692</u>	<u>672,729</u>	<u>1,008,643</u>	<u>1,681,372</u>

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.