

BRENT LODGE WILDLIFE HOSPITAL

England & Wales · Charity number 1199715

Details

Status Registered

Legal form CIO

Registered 2022-07-20

Register [View on the Charity Commission register](#)

Contact

Address Brent Lodge Wildlife Hospital
Wildlife Hospital
Cow Lane
Sidlesham
Chichester
PO20 7LN

Phone 01243641672

Email enquiries@brentlodge.org

Website <https://www.brentlodge.org/>

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE BENEFIT OF THE PUBLIC TO PROVIDE AND MAINTAIN HOSPITALS AND OTHER FACILITIES TO ENABLE THE CARE, TREATMENT AND REHABILITATION OF SICK, INJURED OR ORPHANED WILD BIRDS AND MAMMALS. THE AIM OF THE CIO IS TO RELIEVE THE SUFFERING OF WILD ANIMALS IN NEED OF CARE AND ATTENTION AND IN PARTICULAR, THE SUCCESSFUL RETURN AND RELEASE OF HEALTHY BIRDS AND MAMMALS INTO THEIR NATURAL HABITATS.

Activities: The charity provides and maintains a hospital and other facilities to enable the care, treatment and rehabilitation of sick, injured or orphaned wild birds and mammals. The aim is to relieve the suffering of wild animals in need of care and attention and in particular, the successful return and release of healthy birds and mammals into their natural habitats.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- Hampshire
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£847,566	£813,155	£2,178,446	22
2024-06-30	£770,273	£843,297	£2,144,035	22
2023-06-30	£0	£0	-	-

Trustees

Name	Role	Appointed
Sharon Turner	Chair	2022-06-20
Amy Stride		2023-01-01
George Edward Sayer		2022-06-20
Ross Alan Kynvin		2022-06-20

BRENT LODGE WILDLIFE HOSPITAL

England & Wales - Charity number 1199715

Accounts



BRENT LODGE WILDLIFE HOSPITAL

Unaudited

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year ended 30 June 2025

Registered in England & Wales Charity No. 1199715

BRENT LODGE WILDLIFE HOSPITAL

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 30 June 2025.

Charity Names:	Brent Lodge Wildlife Hospital
Registered Charity Number:	1199715
Trustees:	Ms Sharon Turner, Chair Mr Ross Kynvin Mr George Sayer Ms Amy Stride
Principal Office:	Cow Lane, Sidlesham, Chichester, West Sussex, PO20 7LN
General Manager:	Mr Robert Knight
Founder:	Mr Dennis Fenter MBE
Voluntary Vet Advisor:	Mr Richard Edwards MSc MA VetMB MRCVS
Accountants:	Morris Crocker Chartered Accountants Station House, North St, Havant PO9 1QU
Bank:	Barclays Bank PLC United Trust Bank The Cambridge Building Society Redwood Bank Ltd Virgin Money Hampshire Trust Bank Charity Bank Cambridge and Counties Bank HSBC

1.0 INTRODUCTION

The Trustees are pleased to present their annual report together with the financial statements of Brent Lodge Wildlife Hospital. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

2.0 CHAIR'S SUMMARY

The ongoing effects of human actions, habitat loss, agricultural practices, depleted food sources and shrinking territories continue to have a devastating impact on British wildlife. During the 2024 calendar year the Charity admitted 2,884 wildlife casualties and orphans requiring treatment or care.

This year the Charity faced significant operational challenges, most specifically from the risks associated with widespread Avian Influenza outbreaks in wild bird populations across the UK. The cost of running the Charity has been negatively impacted by ever-increasing operational costs and a downward-trend in some previously reliable funding streams.

Despite the challenges, we are proud that in our care hundreds of birds and mammals were successfully rehabilitated and returned to their natural habitats. The Charity continued to deliver on its mission and remains indebted to our staff, volunteers, supporters, and donors for enabling our work to benefit UK wildlife.

I am pleased to present the Trustees Report and Annual Accounts for the year beginning 1st July 2024 and ending 30th June 2025.



Sharon Turner

Chair of the Board of Trustees

3.0 STRUCTURE AND GOVERNANCE

3.1 GOVERNING DOCUMENTS

Brent Lodge Wildlife Hospital is a Charitable Incorporated Organisation (CIO), Charity number 1199715. It was registered with the Charity Commission on 20th July 2022, is governed by its Constitution dated 16th June 2022, and was incorporated on 1st July 2023.

The CIO is the result of a change to the charitable status of Brent Lodge Bird & Wildlife Trust - a Charitable Association 276179 - and is, in effect, a continuation of that Charity. The legal transfer of assets from the Trust to the CIO was dated 7th July 2023.

3.2 GOVERNANCE

The Charity is governed by the Trustees whose meetings are held typically once a quarter. Meetings are also held between the Trustees and management team to discuss the affairs and management of the Charity, together with a review of the quarterly financial reports.

The Charity has a rolling 5-year strategic Charity Plan. On an annual basis, the Trustees and management team prepare and agree a budget, together with the operational and fundraising priorities for the following 12 months.

3.3 RECRUITMENT & TRAINING OF TRUSTEES

Trustees shall not at any time be less than 3. Formal procedures for the recruitment and appointment of Trustees are in place.

Appointments are formally made at a Trustees' meeting by majority vote. Appointees are provided with and required to sign a copy of a Trustee Code of Conduct Document and Conflict of Interest Policy. The Trustee eligibility declaration and registration with the Charity Commission is undertaken by the Chair of Trustees. As part of the induction process, new Trustees are provided with a secure Cloud account where they have access to financial information, meeting minutes, and other relevant information.

Trustees are encouraged to use self-learning guidance on the websites of the Charity Commission and NCVO. New Trustees spend time at the Charity to meet staff and volunteers, and to understand the operational and functional aspects of the Charity.

3.4 DAY-TO-DAY OPERATIONAL MANAGEMENT

The Charity is managed by a General Manager – Mr Robert Knight, who is responsible for the oversight and day-to-day management of all the Charity's operational functions and employed staff. The operational management team comprises:

- Animal Care Management
- Site Management
- Financial Management
- Fundraising & Supporter Management
- Charity Shops Management
- Education & Outreach Coordinator
- The employed staff complement for the year was 22

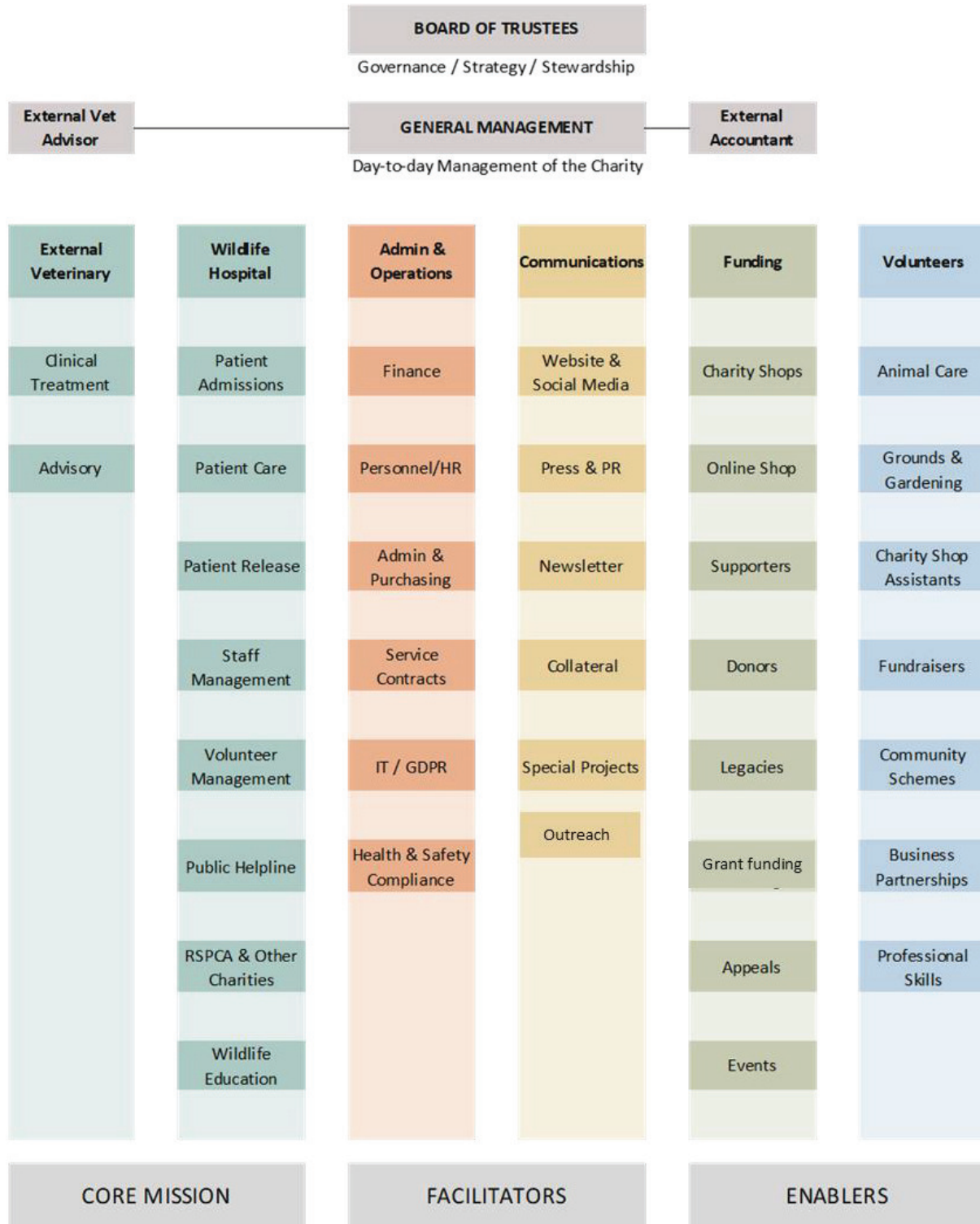
A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spending request for an unbudgeted item needs a supporting business case and majority Trustee approval.

The Financial Controls Policy is reviewed annually. Any changes made are minuted in the Charity's records. Financial spot checks are undertaken by a Trustee.

Staff remuneration is apportioned by the General Manager with reference to benchmark salaries obtained by comparisons with local charities of a similar size. The salary of the General Manager is decided by the Trustees and reviewed annually and based on the broad nature of the role and any specific performance targets set by the Trustees.

ORGANISATION DIAGRAM

The adjacent diagram illustrates the functions and activities of the Charity, and how the delivery of our Core Mission is interdependent upon the Charity's facilitators and enablers.



3.5 EXTERNAL VETERINARY ADVISOR

We are not able to fund a full-time vet. We are fortunate to have the help of Mr Richard Edwards, RCVS, as a voluntary external veterinary advisor, together with local practices which assist with patients requiring veterinary treatment either on a free-of-charge or cost-only basis.

3.6 RISK MANAGEMENT

The Trustees and General Manager undertake an annual review of the risks the Charity may face and the appropriate means to mitigate them. They are recorded by the Trustees in a risk register.

Annual compliance, inspections, and insurances associated with the Charity's work or sites are organised and recorded by the General Manager. An outsourced business service is contracted for regulatory advice and good practice concerning health and safety, personnel and HR, and aspects of facilities management.

In a 2025 audit concerning compliance, legislation and health & safety, the Charity received a pass rating of 100%.

3.7 STRATEGY

On an annual basis, the Trustees and management team meet to discuss and update a 5-year Strategic Charity Plan. This plan enables the Charity to focus on delivering agreed priorities, to better target fundraising, and to communicate more effectively to our volunteers, supporters and donors. A 12-month priority action plan is agreed with the team for implementation, funding, and outcomes.

4.0 MISSION & AIM



MISSION

OUR CHARITY MISSION & AIMS



The charity provides and maintains a hospital and other facilities to enable the care, treatment and rehabilitation of sick, injured or orphaned wild birds and mammals. The aim is to relieve the suffering of wild animals in need of care and attention and in particular, the successful return and release of healthy birds and mammals into their natural habitats.

For over 50 years, Brent Lodge Wildlife Hospital has been a trusted authority in wildlife casualty care and rehabilitation to sick, injured or orphaned wildlife. Our animal care staff and volunteers undertake this vital work with dedication and compassion to patient welfare, with the aim to responsibly release healthy wild animals back into the wild.

5.0 IMPACTS & OUTCOMES SUMMARY

5.1 ACHIEVEMENTS AND PERFORMANCE













The Trustees and staff are pleased to report that the Charity successfully delivered on its Mission during the year. The following summary identifies the primary achievements and performance during the 2024 calendar year.



OUR IMPACTS

A SUMMARY OF OUR WORK & PATIENTS TREATED WITH THANKS TO STAFF, VOLUNTEERS & SUPPORTERS

2024

 2,884 Patients treated	 23 Species of mammals admitted	 79 Species of birds admitted
 2,074 Bird casualties admitted	 1,500 Summer casualties treated	 570 Hedgehogs cared for
 805 Sick or orphaned mammals treated	 400 Animals treated for cat or dog attacks	 600 Garden bird casualties treated
 16% Annual admission increase	 100 Education outreach visits attended	 2 Rehabilitation enclosures built

5.2 WILDLIFE PATIENT CARE

In 2024 we treated 2,884 wildlife casualties. These were admitted from members of the public, RSPCA inspectors, wildlife police officers, veterinary clinics, animal emergency services and other local conservation organisations. We successfully treated and released many of our patients, and when necessary for others, we were able to provide appropriate care and relief from suffering quickly and humanely.

Of note this year:

- A 16% annual rise in wildlife casualty admissions, particularly during the peak spring and summer months.
- Our new Admission Building and quarantine facility has been a huge asset in reducing the risk of patient disease transmission by enabling us to safely take in, triage, and treat wildlife casualties.
- Avian influenza cases in our immediate locale required the implementation of our highest level of bio-security protocols. We were unable to admit certain high-risk species, redirecting these birds to local veterinary clinics. We treated low-risk avian species in quarantine.
- Changes in wildlife euthanasia legislation necessitated changes to our protocols and we are grateful to several local veterinary clinics who assist us with humane euthanasia when necessary.
- Best practice knowledge is maintained via collaboration with other well-established UK wildlife centres.
- Staff training was delivered by our volunteer veterinarian. Several staff members attended CPD courses and conferences run by Secret World Wildlife Hospital and the British Wildlife Rehabilitation Council.
- From patient admissions we noted a rise in wildlife cruelty and catapult attacks, with birds in particular being targeted. We are working with Sussex Crime and Wildlife Police, community network groups and local authorities on a programme to educate young people in local schools and the wider community to respect and protect wildlife.
- We improved our out-of-hours emergency phone line via a duty member of staff accepting calls throughout the evening/night. An emergency care team is now in place to assist with round-the-clock intensive treatment to critical and neonatal animals throughout the spring and summer months.

5.3 WILDLIFE PATIENT FACILITIES IMPROVEMENTS

Over recent years the Charity has been able to fund improvements to the Hospital facilities and patient welfare.

Of note this year:

- Construction began on a new deer paddock enclosure.
- Construction was completed on new gull enclosures.
- Large mammal transportation cages were purchased.
- All patient incubators were serviced or upgraded to house the most critically ill or youngest patients.

5.4 VOLUNTEERS

Volunteers continue to be at the heart of the Charity's work, providing vital support across the Hospital, our Charity shops and fundraising activities. A Volunteer Handbook supports inductions, training, and compliance with health and safety, and risk assessment requirements. Hospital-based volunteers are given additional training on anti-avian-flu protocols. This year, we offered 60 work experience placements to students studying animal care-related courses, or those aspiring to careers

in veterinary medicine and nursing. We utilised Community Payback schemes and local businesses charity support days. Larger volunteer groups made a substantial contribution to projects including the construction of new bird and mammal enclosures.

5.5 GENERAL FUNDRAISING

Rising operational expenses and animal care costs are a worrying trend and additional fund-raising is not keeping pace with costs. This year we actively sought to diversify income streams, while maintaining recurring donations from our supporters.

Additionally, we have seen a reduction in legacy donations and Gifts in Wills – a trend that appears to be affecting the Charity sector generally.

5.6 RETAIL FUNDRAISING

Our 4 charity shops are led by a dedicated team of staff and community volunteers. A significant amount of funding for the Hospital comes from retail profits.

Of note this year:

- £224,951 total donated sales
- £21,142 generated in Retail Gift Aid income
- £41,285 total new goods sales
- 22.19 tonnes recycled of unsalable goods, generating £1,909

The Charity has responded to the changing habits of the high street by devising a plan to increase profitability in 2025/26, to include savings from amending shop opening hours, and the piloting of a pop-up café as a means of potentially increasing revenue and awareness of the Charity.

5.7 COMMUNICATIONS

This year our external communications continued to be effective at raising awareness of the Charity, our work, and maintaining public trust. We strengthened our digital presence with informative blogs and on-line talks, and our social media platforms shared patient stories, supporter engagement and fundraising awareness.

We are active members of the British Wildlife Rehabilitation Council, which has established key principles for media engagement in wildlife charities.

5.8 EDUCATION & OUTREACH

The aim of our ‘Respect and Protect’ educational outreach work is to raise greater public awareness of the challenges facing British wildlife. We undertake wildlife-focused workshops, community visits and public speaking events to encourage people to support our work and respect and protect local wildlife.

Of note this year:

- 82 school and extra-curricular/youth group workshops
- 17 adult and community group talks
- 38 local community events were attended
- We joined with local community and network groups to raise awareness about the rise in wildlife targeted cruelty.
- Our Education & Outreach Coordinator has completed their Level 3 Forest School training.

We are grateful for the many funders who support our outreach work, such as the Aviva 'Eco Fund' and Animal Friends Insurance 'Tails of Nature'.

5.9 PUBLIC BENEFIT

The Charity benefits the public through the following:

- The provision of a wildlife Hospital for members of the public to take sick, injured or orphaned wildlife to be cared for with compassion and expertise
- The rehabilitation of wildlife in our care and their responsible release into suitable wild habitats whenever possible.
- Being a respected source of wildlife casualty care and knowledge for the public, RSPCA inspectors, police wildlife officers and veterinary nurses
- Providing a helpline to answer wildlife queries from members of the public
- Communicating with the public to increase awareness and promote respect for wildlife and their natural habitats

5.10 ACKNOWLEDGEMENTS

We would like to acknowledge and offer our sincere thanks to the following:

- All our supporters and donors to whom we are indebted for their financial support
- Our volunteers – we could not function effectively without them
- The members of the public who donate goods or shop at our charity shops
- All the local businesses that support us
- The landowners who allow us to release patients responsibly back into suitable habitats
- Our dedicated and loyal staff that work so hard to provide patient care, the outreach, the fundraising, and the support systems needed to run the Charity.

Our thanks extend to the following grant funders for their donations towards general funds or special projects for 2024-2025:

- D M Frances Hayhurst Foundation
- Audrey Emma Lamb Charitable Trust
- Patricia Routledge Foundation
- Jean Sainsbury Charitable Trust
- Gallus Charitable Trust
- The Shirley and Michael Hunt Charitable Trust
- Wagner Renewable Solar Eco Fund
- M J Camp Charitable Trust
- Rose Animal Welfare Trust
- Edith Murphy Foundation
- Theodore Maxxy Charitable Trust
- Culra Charitable Trust
- Seachangers
- Ostacchini Charitable Trust
- JADE Charitable Trust
- Fonthill Foundation
- Ferry Farm
- Arnold Clark Foundation

6.0 FINANCIAL SUMMARY

Financial review for the year ended 30 June 2025.

6.1 FINANCIAL HIGHLIGHTS

The Charity ended the year with a positive financial position with a very small net surplus despite the impacts of extra costs protecting against Avian Influenza and the increasing operating financial pressures.

To support our operational costs, we are very grateful to have received:

- Recurring donations that grew to £47,777
- £40,550 in grant funding
- £18,493 in memorial donations
- The public support given to our Charity shops
- £287,517 in legacy income generously donated by those who chose to remember us in their Will.

The Trustees are not aware of any financial considerations that could affect the continuing ability of the Charity to operate.

6.2 OPERATIONAL EFFICIENCY

The Trustees review income and expenditure against the budget at quarterly meetings. Capital expenditure projects have specific budgets, and funding is designated by Trustees, with any restricted funds assigned accordingly.

We believe our general management team is effective at controlling costs and achieving the best value for the Charity. On an annual basis, the management team review all the Charity's suppliers, contracts, leases, products and services to ensure best value.

6.3 FINANCIAL RESERVES POLICY

The Charity is required to hold an estimated six-month's of operating costs in reserve. The sum is updated annually following sign-off of the budget for the year.

The reserves position this year is described below:

- £248,940 set as the reserves target
- £2,178,446 total funds held (as of the date of the Statement of Financial Position)
- £20,147 are restricted funds
- £16,877 are funds designated by the Trustees for Rehabilitation Units
- £384,593 are funds designated by the Trustees for future phases of the Big Build
- £170,000 is invested in long-term accounts to be released in the closing phases of the Big Build
- £1,291,029 are tied to tangible fixed assets
- £295,800 is the remainder of unrestricted reserves. This sufficient to cover the amount stated in our Finance Policy.

6.4 CAPITAL PROJECTS

The Big Build Programme:

The Charity is in its fifth year of planned capital projects.

Phase One

11 Bird of prey aviaries commenced in 2017 and was completed in 2018. Total Cost £44,985.

Phase Two

5 new water pool enclosures and 2 general-purpose enclosures commenced in 2018 and was completed in 2019. Total Cost £48,225.

Phase Three

5 new large mammal enclosures to house the increasing number of large mammals we are now treating. Completed in 2021. Total Cost £25,457.

Phase Four

A new patient Admissions Building opened in early 2023. Construction costs and fit-out totalled £590,652.

6.5 STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 28th April 2026 and signed on their behalf by Ms Sharon Turner, Chair of the Board of Trustees.



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRENT LODGE WILDLIFE HOSPITAL**

Independent examiner's report to the trustees of Brent Lodge Wildlife Hospital ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

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.

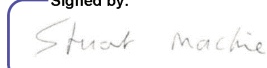
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am 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.

Signed by:

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S Mackie FCA

Morris Crocker
Chartered Accountants
Lake House
2 Port Way
Port Solent
Portsmouth
Hampshire
PO6 4TY

29 April 2026

Date:

BRENT LODGE WILDLIFE HOSPITAL**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	505,293	34,946	540,239	452,528
Other trading activities	3	277,550	-	277,550	296,531
Investment income	4	29,777	-	29,777	21,214
Total		<u>812,620</u>	<u>34,946</u>	<u>847,566</u>	<u>770,273</u>
EXPENDITURE ON					
Raising funds	5	401,076	1,084	402,160	201,561
Charitable activities	6				
Care for birds and other wildlife		389,252	21,743	410,995	641,736
Total		<u>790,328</u>	<u>22,827</u>	<u>813,155</u>	<u>843,297</u>
NET INCOME/(EXPENDITURE)		22,292	12,119	34,411	(73,024)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,136,007	8,028	2,144,035	2,217,059
TOTAL FUNDS CARRIED FORWARD		<u><u>2,158,299</u></u>	<u><u>20,147</u></u>	<u><u>2,178,446</u></u>	<u><u>2,144,035</u></u>

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL

**BALANCE SHEET
30 JUNE 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	1,291,028	1,262,715
CURRENT ASSETS			
Stocks	13	30,966	24,295
Debtors	14	90,955	129,305
Cash at bank		793,158	751,855
		<u>915,079</u>	<u>905,455</u>
CREDITORS			
Amounts falling due within one year	15	(27,661)	(24,135)
		<u>887,418</u>	<u>881,320</u>
NET CURRENT ASSETS			
		<u>887,418</u>	<u>881,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,178,446</u>	<u>2,144,035</u>
NET ASSETS			
		<u>2,178,446</u>	<u>2,144,035</u>
FUNDS	18		
Unrestricted funds		2,158,299	2,136,007
Restricted funds		20,147	8,028
		<u>2,178,446</u>	<u>2,144,035</u>
TOTAL FUNDS			
		<u>2,178,446</u>	<u>2,144,035</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

Signed by:

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28 April 2026

Ms S Turner - Trustee

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	90,256	36,218
Net cash provided by operating activities		<u>90,256</u>	<u>36,218</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(78,730)	(246,640)
Interest received		29,777	21,214
Net cash used in investing activities		<u>(48,953)</u>	<u>(225,426)</u>
Change in cash and cash equivalents in the reporting period			
		41,303	(189,208)
Cash and cash equivalents at the beginning of the reporting period		<u>751,855</u>	<u>941,063</u>
Cash and cash equivalents at the end of the reporting period		<u><u>793,158</u></u>	<u><u>751,855</u></u>

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	34,411	(73,024)
Adjustments for:		
Depreciation charges	50,417	53,971
Interest received	(29,777)	(21,214)
Increase in stocks	(6,671)	(9,528)
Decrease in debtors	38,350	82,609
Increase in creditors	3,526	3,404
Net cash provided by operations	<u>90,256</u>	<u>36,218</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank	751,855	41,303	793,158
	<u>751,855</u>	<u>41,303</u>	<u>793,158</u>
Total	<u>751,855</u>	<u>41,303</u>	<u>793,158</u>

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

As explained in the trustees report the charity converted from an unincorporated charity (charity number 276179) to a Charitable Incorporated Organisation (charity number 1199715) from 7 July 2023. Although Brent Lodge Wildlife Hospital has changed its legal form, its purposes and beneficiaries remains unchanged. All operations, assets and liabilities were transferred over to the CIO from that date. Merger accounting has been applied in accordance with the FRS 102 SORP.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

BRENT LODGE WILDLIFE HOSPITAL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025****1. ACCOUNTING POLICIES - continued****Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance

Individual fixed assets costing £250 or more are capitalised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	150,652	207,634
Gift aid	39,465	44,128
Legacies	287,517	168,356
Grants	60,150	31,000
Other income	2,455	1,410
	<u>540,239</u>	<u>452,528</u>

Grants received, included in the above, are as follows:

	2025 £	2024 £
Marjorie Coote Animal Charity Trust	-	1,000
The Michael & Shirley Hunt Charitable Trust	1,000	1,000
The Jean Sainsbury Animal Welfare Trust	10,000	-
Chichester District Council	5,000	-
The Rose Animal Welfare Trust	10,000	10,000
Mrs D M France-Hayhurst Foundation	4,000	-
The Beryl Evetts and Robert Luff Animal Welfare Trust	3,500	-
Animal Friends Insurance	-	10,000
Arnold Clark Foundation	100	-
The Audrey Lamb Trust	2,000	-
M J Camp Charitable Foundation	3,000	2,000
The Ostacchini Family Charitable Trust	1,000	-
R G Hills Charitable Trust	-	2,000
The Prowting Charitable Foundation	-	5,000
The Fonthill Foundation	3,800	-
Selsey Community Ferry Farm	1,200	-
The P Routledge Trust	2,000	-
Sea Changers	2,500	-
The Jade Charitable Trust	1,000	-
The Gallus Trust	3,000	-
Edith Murphy Foundation	2,000	-
Prosperity Law	1,000	-
The Culra Charitable Trust	500	-
Wagner Renewables	300	-
Pagham Pram Race	250	-
Other small grants	3,000	-
	<u>60,150</u>	<u>31,000</u>

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop donations	10,249	3,121
Trading income	267,301	293,410
	<u>277,550</u>	<u>296,531</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	29,777	21,214
	<u>29,777</u>	<u>21,214</u>

All investment income is derived from assets held in the United Kingdom.

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	117,461	-
Sundries	15,522	-
	<u>132,983</u>	<u>-</u>

Other trading activities

	2025	2024
	£	£
Staff costs	143,323	105,148
Other operating leases	61,421	59,503
Other costs	64,433	36,910
	<u>269,177</u>	<u>201,561</u>

Aggregate amounts

402,160	201,561
<u>402,160</u>	<u>201,561</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Care for birds and other wildlife	394,960	16,035	410,995
	<u>394,960</u>	<u>16,035</u>	<u>410,995</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Care for birds and other wildlife	4,652	11,383	16,035

Support costs, included in the above, are as follows:

Management

	2025	2024
	Care for birds and other wildlife £	Total activities £
Postage and stationery	3,711	10,175
Sundries	1	4,177
Motor expenses	940	5,225
	<u>4,652</u>	<u>19,577</u>

Governance costs

	2025	2024
	Care for birds and other wildlife £	Total activities £
Professional fees	9,329	6,121
Independent examination fees	2,054	2,971
	<u>11,383</u>	<u>9,092</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	50,417	53,971
Other operating leases	61,421	59,503

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year no Trustees (2024 - 1) were reimbursed for out of pocket expenses.

10. STAFF COSTS

The key management personnel of the Charity comprise of the general manager and two animal care managers. The total employee benefits of the key management personnel of the Charity were £112,888 (2024: £105,148).

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

	2025	2024
Management	3	4
Hospital	9	8
Shops	10	10
	<u>22</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	431,428	21,100	452,528
Other trading activities	296,531	-	296,531
Investment income	21,214	-	21,214
Total	<u>749,173</u>	<u>21,100</u>	<u>770,273</u>
EXPENDITURE ON			
Raising funds	199,912	1,649	201,561
Charitable activities			
Care for birds and other wildlife	600,790	40,946	641,736
Total	<u>800,702</u>	<u>42,595</u>	<u>843,297</u>
NET INCOME/(EXPENDITURE)	(51,529)	(21,495)	(73,024)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,187,535	29,524	2,217,059
TOTAL FUNDS CARRIED FORWARD	<u>2,136,006</u>	<u>8,029</u>	<u>2,144,035</u>

BRENT LODGE WILDLIFE HOSPITAL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025****12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2024	1,245,792	255,534	1,501,326
Additions	66,947	11,783	78,730
	<u>1,312,739</u>	<u>267,317</u>	<u>1,580,056</u>
At 30 June 2025			
DEPRECIATION			
At 1 July 2024	77,156	161,455	238,611
Charge for year	23,952	26,465	50,417
	<u>101,108</u>	<u>187,920</u>	<u>289,028</u>
At 30 June 2025			
NET BOOK VALUE			
At 30 June 2025	<u>1,211,631</u>	<u>79,397</u>	<u>1,291,028</u>
At 30 June 2024	<u>1,168,636</u>	<u>94,079</u>	<u>1,262,715</u>

Included in freehold property is non depreciated land with a deemed cost of £112,500 (2024: £112,500).

13. STOCKS

	2025 £	2024 £
Stocks	<u>30,966</u>	<u>24,295</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	278	594
Other debtors	63,489	109,595
VAT	3,568	1,600
Prepayments and accrued income	23,620	17,516
	<u>90,955</u>	<u>129,305</u>

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	11,001	9,026
Other creditors	11,690	9,768
Accruals and deferred income	4,970	5,341
	<u>27,661</u>	<u>24,135</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	55,950	57,700
Between one and five years	110,626	121,978
	<u>166,576</u>	<u>179,678</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,291,028	-	1,291,028	1,262,715
Current assets	894,932	20,147	915,079	905,455
Current liabilities	(27,661)	-	(27,661)	(24,135)
	<u>2,158,299</u>	<u>20,147</u>	<u>2,178,446</u>	<u>2,144,035</u>

18. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General Operational Costs	1,684,619	40,048	32,162	1,756,829
Big Build Capital projects	429,694	(12,939)	(32,162)	384,593
Wildlife Hospital Improvements	17,456	(579)	-	16,877
Accessibility	299	(299)	-	-
Other Small Projects	3,939	(3,939)	-	-
	<u>2,136,007</u>	<u>22,292</u>	<u>-</u>	<u>2,158,299</u>
Restricted funds				
'Respect & Protect' Outreach Project	8,028	9,518	-	17,546
Small Projects	-	2,601	-	2,601
	<u>8,028</u>	<u>12,119</u>	<u>-</u>	<u>20,147</u>
TOTAL FUNDS	<u>2,144,035</u>	<u>34,411</u>	<u>-</u>	<u>2,178,446</u>

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Operational Costs	802,619	(762,571)	40,048
Big Build Capital projects	1	(12,940)	(12,939)
Wildlife Hospital Improvements	10,000	(10,579)	(579)
Accessibility	-	(299)	(299)
Other Small Projects	-	(3,939)	(3,939)
	<u>812,620</u>	<u>(790,328)</u>	<u>22,292</u>
Restricted funds			
'Respect & Protect' Outreach Project	23,771	(14,253)	9,518
Small Projects	11,175	(8,574)	2,601
	<u>34,946</u>	<u>(22,827)</u>	<u>12,119</u>
TOTAL FUNDS	<u><u>847,566</u></u>	<u><u>(813,155)</u></u>	<u><u>34,411</u></u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General Operational Costs	1,724,739	(40,120)	1,684,619
Big Build Capital projects	392,796	36,898	429,694
Wildlife Hospital Improvements	70,000	(52,544)	17,456
Accessibility	-	299	299
Other Small Projects	-	3,939	3,939
	<u>2,187,535</u>	<u>(51,528)</u>	<u>2,136,007</u>
Restricted funds			
Animal Rehabilitation Enclosures	342	(342)	-
'Respect & Protect' Outreach Project	3,891	4,137	8,028
Big Build	968	(968)	-
Small Projects	24,323	(24,323)	-
	<u>29,524</u>	<u>(21,496)</u>	<u>8,028</u>
TOTAL FUNDS	<u><u>2,217,059</u></u>	<u><u>(73,024)</u></u>	<u><u>2,144,035</u></u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Operational Costs	554,173	(594,293)	(40,120)
Big Build Capital projects	85,000	(48,102)	36,898
Wildlife Hospital Improvements	-	(52,544)	(52,544)
Accessibility	-	299	299
Other Small Projects	110,000	(106,061)	3,939
	<u>749,173</u>	<u>(800,701)</u>	<u>(51,528)</u>
Restricted funds			
Animal Rehabilitation Enclosures	5,000	(5,342)	(342)
'Respect & Protect' Outreach Project	16,100	(11,963)	4,137
Big Build	-	(968)	(968)
Small Projects	-	(24,323)	(24,323)
	<u>21,100</u>	<u>(42,596)</u>	<u>(21,496)</u>
TOTAL FUNDS	<u><u>770,273</u></u>	<u><u>(843,297)</u></u>	<u><u>(73,024)</u></u>

Rehabilitation Unit appeal:

Funds were raised specifically for the purchase of the new rehabilitation units for animal care inside the hospital.

'Respect & Protect' project:

Funds were raised specifically for 'Respect & Protect' an outreach initiative aimed to educate schools, youth groups and other community groups about wildlife habitats.

Hospital Appeal/Big Build:

Fund for use specifically for the Hospital Extension Appeal and associated building projects.

Small Projects:

Small Projects is made up of appeals for care units, a recovery shed, bio security upgrades, an animal ambulance and ecological upgrades to site buildings. Funds were raised specifically for these appeals.

Designated funds:

Big Build - Funds have been designated to complete future phases of the Big Build project.

Accessibility - Funds were designated to improve site accessibility.

Eco projects - Funds were designated to improve the energy sustainability of the site

Rehabilitation Units - Funds were designated for the fit-out of the new animal ambulance, the new admissions and replacing old units in the main hospital and adding specialist units.

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

19. RELATED PARTY DISCLOSURES

There are no related party transactions within the year.

20. MATERIAL LEGACIES

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and amount has been quantified. As at 30 June 2025 the Charity has not been notified of any legacies which have not been recognised as income in these accounts.

21. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

BRENT LODGE WILDLIFE HOSPITAL

England & Wales - Charity number 1199715

Accounts



BRENT LODGE WILDLIFE HOSPITAL

Unaudited

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year ended 30 June 2024

Registered in England & Wales Charity No. 1199715

BRENT LODGE WILDLIFE HOSPITAL

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 30 June 2024.

Charity Names:	Brent Lodge Wildlife Hospital
Registered Charity Number:	1199715
Trustees:	Ms Sharon Turner, Chair Mr Ross Kynvin Mr George Sayer Ms Amy Stride
Principal Office:	Cow Lane, Sidlesham, Chichester, West Sussex, PO20 7LN
General Manager:	Mr Robert Knight
Founder:	Mr Dennis Fenter MBE
Voluntary Vet Advisor:	Mr Richard Edwards MSc MA VetMB MRCVS
Accountants:	Morris Crocker Chartered Accountants Station House, North St, Havant PO9 1QU
Bank:	Barclays Bank PLC United Trust Bank The Cambridge Building Society Redwood Bank Ltd Virgin Money Hampshire Trust Bank Charity Bank Cambridge and Counties Bank HSBC

1.0 INTRODUCTION

The Trustees are pleased to present their annual report together with the financial statements of Brent Lodge Wildlife Hospital. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

2.0 CHAIR'S SUMMARY

The ongoing effects of human actions, habitat loss, agricultural practices, depleted food sources and shrinking territories continue to have a devastating impact on British wildlife. During the 2023 calendar year the Charity admitted 2,468 wildlife casualties and orphans requiring treatment or care.

The Charity faced operational challenges from the risks associated with widespread Avian Influenza outbreaks in wild bird populations across the UK. The disease poses a significant risk to existing patients and to prevent cases entering the Hospital we invested in the construction of new quarantine facilities for incoming patients.

Over the year, our wildlife welfare helpline answered thousands of calls with our staff able to give advice and information to concerned members of the public. Our 'Respect & Protect' outreach programme ran numerous events to raise wildlife awareness in schools and the local community.

The year's big highlight was the opening of our new Patient Admissions Building. This facility is a significant achievement for the Charity which provides a new Hospital reception, triage, patient wards, and a veterinary treatment room which will benefit the most seriously injured, ill, or young wildlife patients.

The Board of Trustees and the Charity's management team completed the numerous administrative tasks resulting from the change in charitable status from a Charitable Association to a Charitable Incorporated Organisation (CIO).

We are proud that in our care hundreds of birds and mammals were successfully rehabilitated and returned to their natural habitats. The Charity continued to deliver on its mission and remains indebted to our staff, volunteers, supporters, and donors for enabling our work to benefit UK wildlife.

I am pleased to present the Trustees Report and Annual Accounts for the year beginning 1st July 2023 and ending 30th June 2024.



Sharon Turner

Chair of the Board of Trustees

3.0 STRUCTURE AND GOVERNANCE

3.1 GOVERNING DOCUMENTS

Brent Lodge Wildlife Hospital is a Charitable Incorporated Organisation (CIO), Charity number 1199715. It was registered on 20th July 2022 with the Charity Commission, is governed by its Constitution dated 16th June 2022, and was incorporated on 1st July 2023.

The CIO is the result of a change to the charitable status of Brent Lodge Bird & Wildlife Trust - a Charitable Association 276179 - and is, in effect, a continuation of that Charity. The legal transfer of assets from the Trust to the CIO was dated 7th July 2023.

3.2 GOVERNANCE

The Charity is governed by the Trustees whose meetings are held typically once a quarter. Meetings are also held between the Trustees and management team to discuss the affairs and management of the Charity, together with a review of the quarterly financial reports.

The Charity has a rolling 5-year strategic Charity Plan. On an annual basis, the Trustees and management team prepare and agree a budget, together with the operational and fundraising priorities for the following 12 months.

3.3 RECRUITMENT & TRAINING OF TRUSTEES

Trustees shall not at any time be less than 3. Formal procedures for the recruitment and appointment of Trustees are in place. A Trustees' skills register is used to highlight any gaps or training needs. Recruitment routes may include the local Voluntary Association, the Charity's own website and social media, our newsletter, and local press.

Appointments are formally made at a Trustees' meeting by majority vote. Appointees are provided with a copy of a Trustee Code of Conduct Document and Conflict of Interest Policy; they are required to sign a declaration form pertaining to the documents. The Trustee eligibility declaration and registration with the Charity Commission is undertaken by the Chair of Trustees. As part of the induction process, new Trustees are provided with a secure Cloud account where they have access to financial information, meeting minutes, and other relevant information.

Trustees are encouraged to use self-learning guidance on the websites of the Charity Commission and NCVO. New Trustees spend time at the Charity to meet staff and volunteers, and to understand the operational and functional aspects of the Charity.

3.4 DAY-TO-DAY OPERATIONAL MANAGEMENT

The Charity is managed by a General Manager – Mr Robert Knight, who is responsible for the oversight and day-to-day management of all the Charity's operational functions and employed staff. The operational management team comprises:

- Animal Care Management
- Site Management
- Financial Management
- Fundraising & Supporter Management
- Charity Shops Management
- Education & Outreach Coordinator
- The employed staff complement for the year was 22

A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spending request for an unbudgeted item needs a supporting business case and majority Trustee approval.

The Financial Controls Policy is reviewed each year. Any changes made are minuted in the Charity's records. Financial spot checks are undertaken by a Trustee.

Staff remuneration is apportioned by the General Manager with reference to benchmark salaries obtained by comparisons with local charities of a similar size. The salary of the General Manager is decided by the Trustees and reviewed annually based on the broad nature of the role and any specific performance targets set by the Trustees.

ORGANISATION DIAGRAM

The diagram illustrates the functions and activities of the Charity, and how the delivery of our Core Mission is interdependent upon the Charity's facilitators and enablers.



3.5 EXTERNAL VETERINARY ADVISOR

Currently, we are not able to fund a permanent vet. We are fortunate to have the help of Mr Richard Edwards, RCVS, as a voluntary external veterinary advisor, together with local practices which assist with patients requiring veterinary treatment either on a free-of-charge or cost-only basis.

3.6 RISK MANAGEMENT

The Trustees and General Manager undertake an annual review of the risks the Charity may face and the appropriate means to mitigate them. They are recorded by the Trustees in a risk register.

Annual compliance, inspections, and insurance associated with the Charity's work or sites are organised and recorded by the General Manager. An outsourced business service is contracted for regulatory advice and good practice concerning health and safety, personnel and HR, and aspects of facilities management.

In a 2024 audit concerning compliance, legislation and health & safety, the Charity received a pass rating of 100%. An insurance-provider audit of our procedures and operating standards found them to be of a very high standard with no concerns noted.

3.7 STRATEGY

On an annual basis, the Trustees and management team meet to discuss and update our 5-year Strategic Charity Plan. This plan enables the Charity to focus on delivering agreed priorities, to better target fundraising, and to communicate more effectively to our volunteers, supporters and donors. A 12-month priority action plan is agreed with the team for implementation, funding, and outcomes.

4.0 MISSION & AIM



MISSION

OUR CHARITY MISSION & AIMS



The charity provides and maintains a hospital and other facilities to enable the care, treatment and rehabilitation of sick, injured or orphaned wild birds and mammals. The aim is to relieve the suffering of wild animals in need of care and attention and in particular, the successful return and release of healthy birds and mammals into their natural habitats.

For over 50 years, Brent Lodge Wildlife Hospital has been a trusted authority in wildlife casualty care and rehabilitation to sick, injured or orphaned wildlife. Our animal care staff and volunteers undertake this vital work with dedication and compassion to patient welfare, with the aim to responsibly release healthy wild animals back into the wild.

5.0 IMPACTS & OUTCOMES SUMMARY

5.1 ACHIEVEMENTS AND PERFORMANCE

The Trustees and staff are pleased to report that the Charity successfully delivered on its Mission and Aims during the year. The following Impacts & Outcomes Summary identifies the primary achievements and performance during the 2023 calendar year.



OUR IMPACTS

A SUMMARY OF OUR WORK & PATIENTS TREATED WITH THANKS TO STAFF, VOLUNTEERS & SUPPORTERS

2023



2,468
Patients treated



23
Species of mammals admitted



78
Species of birds admitted



1,584
Bird casualties admitted



1,300
Summer casualties treated



625
Hedgehogs cared for



876
Sick or orphaned mammals treated



400
Animals treated for cat or dog attacks



600
Garden bird casualties treated



19
Wildlife care kennels installed



80
Outreach visits & wildlife talks



1
Patient Admissions Building completed

5.2 WILDLIFE PATIENTS

In 2023 we treated 2,468 wildlife casualties admitted from members of the public, RSPCA inspectors, wildlife police officers, veterinary clinics, animal emergency services and other local conservation organisations. We successfully treated and released as many as possible, and when necessary for other patients, we were able to provide appropriate care and relief from suffering quickly and humanely.

Of note this year:

- A new quarantine facility has been a huge asset to the Charity by enabling us to safely take in, triage, and where possible treat 'lower risk' bird species. This has reduced the risk of patient disease transmission to the rest of the site.
- Patient admissions are rising again, following a cautious relaxation of Avian-flu precautions. We anticipate 2024 will see a further increase.
- Completion of an Admissions Building has enabled more efficient patient triage, with the sickest and most vulnerable patients now housed in medical wards and monitored by the animal care team.
- Recent changes in wildlife welfare legislation required us to expand our capacity of veterinary-trained staff so we can continue to provide treatment to wildlife in need. As a result we employed our first full time veterinary nurse to assist in complex animal treatment procedures. A new veterinary treatment room enabled a greater range of diagnostic tests/procedures to inform appropriate treatment plans.
- We extended our best practice knowledge through collaboration with other UK wildlife centres, and attended CPD courses by the British Wildlife Rehabilitation Council.
- In 2023 patient admissions saw a sharp rise in numbers relating to human-related casualties including pet attacks on birds and often fatal strimmer-related injuries to hedgehogs. Underscoring the need to include important wildlife welfare topics in our future Outreach work.
- We have expanded our out-of-hours care by investing in patient incubators that can be placed in the homes of selected animal care employees. This allows them to provide essential nighttime feeds, administer medications, and closely monitor our most critical patients, ensuring continuous care beyond regular admission hours.

5.3 WILDLIFE PATIENT FACILITIES & CARE IMPROVEMENTS

Of particular note this year:

- Construction of a bespoke Corvid enclosure for species-specific care and soft release
- Construction continued on a bespoke Badger Enclosure
- Construction and occupation of a new Admissions Building opened to the public in January 2024
- 6 new incubators were purchased
- 14 bespoke kennels were purchased
- Construction began on a capital building project to replace a leaking, decaying Hospital building roof, and add a photo-voltaic array for future energy cost reduction
- IT investment for CCTV systems, alarm systems and new phone systems to improve site security and the safety and welfare of our patients
- Software upgrades to our patient data base to better record an increase in small medical procedures and for medications regulatory requirements.

5.4 VOLUNTEERS

The Charity relies heavily on the generous support given by volunteers both at the Hospital, at our Charity Shops, and in fundraising activities. We are pleased to give work experience to students studying animal care-related courses and students wishing to become vets and veterinary nurses.

We utilise local government Community Payback schemes and build partnerships with local businesses wishing to use their allocated charity support days with us. This relieves pressure on our paid staff and reduces the need to outsource contractors or labourers. This year, these larger volunteer groups helped us to construct bird enclosures, repurpose a parking area, and prepare the Admissions Building for opening.

A volunteer handbook is in use for inductions, training, and health and safety and risk assessments. Avian Influenza preventative measures apply to all Hospital staff and volunteers. This year included the purchase of additional day-to-day PPE.

This year, we recruited a Volunteer Coordinator to help manage the volunteer bookings process and inductions. This will ensure that volunteer enquiries are responded to in a timely manner and that new and existing volunteers feel that their time with us is valued.

5.5 FUNDRAISING

This year, the main financial pressures were on the monthly operational costs of the Charity. We were affected by significant rises in the cost of veterinary supplies, animal feed and bedding, very high energy costs, and Government-mandated increases in staff employment costs.

To mitigate rising operational costs our fundraising team worked tirelessly to innovate and diversify fundraising, and to maintain a stable stream of recurring donations from our supporters. This year new fundraising initiatives included:

Of particular note this year:

- The new Admissions Building was fully funded by legacies, grants, and appeals. We used the reception area to encourage personal donations, attract supporters, and get involved in the Charity.
- In response to a steady decline of in-person cash donations, we introduced online donation machines in our Hospital reception and for community events, making it easier for the public to support us.
- A newly upgraded online donation platform provided our team with improved tools to efficiently manage and create fundraising appeals.
- Contributions from legacies and grants were instrumental in funding essential projects such as animal enclosures and veterinary equipment.

Over the next year, we shall concentrate on fostering partnerships with schools, businesses, and local communities to encourage grassroots fundraising efforts.

5.6 RETAIL

Our charity shops are led by a dedicated team of staff and community volunteers. A significant amount of funding for the Hospital comes from retail profits. However, 2023 was a very challenging year economically. Of note this year:

- Although a good retail profit was achieved, our 6 Charity shops missed the overall budget for targeted profitable income.
- Each of our shops has a strong customer base which often results in additional community-led fundraising activities. Our Worthing shop held their annual Christmas grotto. Run over five days,

the team brought in an extra £2,000 of funding. Our Selsey shop held a popular annual pub quiz, with the other shops holding raffles, tombolas or silent auctions.

- In 2023 Overall shop maintenance costs were higher than usual, including repairs to windows, doors, flooring, lighting and CCTV installation (as shoplifting is on the increase in the retail sector).
- The sale of rags achieved a lower income than anticipated due to a drop in the price per kilo.
- Our online retail activity income improved this year, which also increased our reach to a wider audience of potential supporters.

Retail income highlights are:

- £244,233 total donated sales
- £21,950 generated in Retail Gift Aid income
- £47,941 total new goods sales
- 29.99 tonnes recycled of unsalable goods, generating £3,806.

5.7 COMMUNICATIONS

Over the year we expanded our social media channels, website, and e-newsletters to share wildlife welfare updates, patient stories, and important information, including vital updates on the spread of Avian Influenza.

Of particular note this year:

- Digital communications increased making the most of free and cost-efficient tools and platforms available to non-profit organisations.
- Our e-newsletter subscriber base grew significantly.
- A key focus was publicising our new Patient Admissions Building. At a meet and greet opening event with key supporters, we highlighted how donor contributions have made this development possible.
- In response to a recent trend in abusive messages and phone calls to our staff and volunteers, we have updated our safeguarding guidelines and policy.
- The transition process of changing our Charity status from a Charitable Trust to a Charitable Incorporated Organisation was successful and has been positively received by Supporters, donors and suppliers. We look forward to the future moving forward with a new modern charitable platform to communicate our impacts.

5.8 OUTREACH

The aim is to raise greater public awareness of the Charity and our work, by reaching more young people and community members. Through wildlife-focused workshops, community visits and public speaking events we encourage individuals to support our work and respect and protect local wildlife.

In 2023, in response to a high number of visits to schools and community groups across Hampshire and West Sussex, we made our part-time Education Officer a full-time Education & Outreach Coordinator. Grant funding for the role is being used appropriately and schools and community groups have been booking visits for future academic years.

We do not charge for school visits, however, we encourage children, guardians and staff to collect essential items from our Wish List to help the animals in our care, and to raise funding in aid of the Hospital.

Of particular note this year:

- 32 schools and extra-curricular/youth groups were visited
- 16 adult community groups were visited
- 22 local community events were attended.
- £4,907 was raised through our outreach work.
- 1,300 wish list items were donated.
- Following current wildlife-focused educational trends, our Education & Outreach Coordinator has begun Level 3 Forest School training with the Sussex Wildlife Trust - the aim being to safely deliver outdoor forest school sessions with a 'helping wildlife' focus in exchange for donations being made to the Hospital.

Our presence in the community is leading to future collaborations with like-minded groups and individuals. To meet the demand for our service we will continue to apply for grants to enhance school and community visits and expand our Forest School programme, aiming to inspire more young people and community members to protect local wildlife.

5.9 PUBLIC BENEFIT

The Charity benefits the public through the following:

- The provision of a wildlife Hospital for members of the public to take sick, injured or orphaned wildlife to be cared for with compassion and expertise
- The rehabilitation of wildlife in our care and their responsible release into suitable wild habitats whenever possible.
- Being a respected source of wildlife casualty care and knowledge for the public, RSPCA inspectors, police wildlife officers and veterinary nurses
- Providing a helpline to answer wildlife queries from members of the public
- Communicating with the public to increase awareness and promote respect for wildlife and their natural habitats

5.10 ACKNOWLEDGEMENTS

We would like to acknowledge and offer our sincere thanks to the following:

- All our supporters and donors to whom we are indebted for their financial support
- Our volunteers – we could not function effectively without them
- The members of the public who donate goods or shop at our charity shops
- All the local businesses that support us
- The landowners who allow us to release patients responsibly back into suitable habitats
- Our dedicated and loyal staff that work so hard to provide patient care, the outreach, the fundraising, and the support systems needed to run the Charity.

Our thanks extend to the following grant funders for their donations towards general funds or special projects:

- R G Hills Charitable Trust
- The M J Camp Foundation
- Southern Cooperative
- The Prowting Foundation
- Marjorie Coote Animal Charitable Trust
- The Shirley and Michael Hunt Charitable Trust
- Wagner Renewable Solar Eco Fund

- Animal Friends Insurance
- Rose Animal Welfare Trust

6.0 FINANCIAL SUMMARY

Financial review for the year ended 30 June 2024.

6.1 FINANCIAL HIGHLIGHTS

The Charity ended the year with a positive financial position with a very small net surplus despite the impacts of extra costs protecting against Avian Influenza and the increasing operating financial pressures.

To support our operational costs, we are very grateful to have received:

- Recurring donations that grew to £43,848
- £31,000 in grant funding
- £10,270 in memorial donations
- The public support given to our Charity shops
- Year-on-year growth in our new goods product lines

The Charity benefited from the generosity of those who chose to remember us in their Will. We received legacies totalling almost £168,356. The Trustees have been able to designate a substantial proportion of these funds to future phases of the Charity's Big Build capital projects.

The Trustees are not aware of any financial considerations that could affect the continuing ability of the Charity to operate.

6.2 OPERATIONAL EFFICIENCY

The Trustees review income and expenditure against the budget at quarterly meetings. Capital expenditure projects have specific budgets, and funding is designated by Trustees, with any restricted funds assigned accordingly.

We believe our general management team is effective at controlling costs and achieving the best value for the Charity. On an annual basis, the management team review all the Charity's suppliers, contracts, leases, products and services to ensure best value.

Of particular note this year:

- Our new Patients Admissions Building aims to be carbon-neutral and is powered by renewable energy
- Our new Hospital roof has power from renewable sources
- A review is underway for a waste removal proposal to save costs and reduce our carbon footprint

6.3 FINANCIAL RESERVES POLICY

The Charity is required to hold an estimated six-month's of operating costs in reserve. The sum is updated annually following sign-off of the budget for the year.

The reserves position this year is described below:

- £248,940 set as the reserves target
- £2,144,035 total funds held (as of the date of the Statement of Financial Position)
- £8,028 are restricted funds

- £17,456 are funds designated by the Trustees for Rehabilitation Units
- £426,694 are funds designated by the Trustees for future phases of the Big Build
- £4,238 are funds designated by the Trustees for smaller projects
- £170,000 is invested in long-term accounts to be released in the closing phases of the Big Build
- £1,262,715 are tied to tangible fixed assets
- £254,904 is the remainder of unrestricted reserves. This sufficient to cover the amount stated in our Finance Policy.

6.4 CAPITAL PROJECTS

The Big Build Programme:

The Charity is in its fifth year of planned capital projects.

Phase One

11 Bird of prey aviaries commenced in 2017 and was completed in 2018. Total Cost £44,985.

Phase Two

5 new water pool enclosures and 2 general-purpose enclosures commenced in 2018 and was completed in 2019. Total Cost £48,225.

Phase Three

5 new large mammal enclosures to house the increasing number of large mammals we are now treating. Completed in 2021. Total Cost £25,457.

Phase Four

A new patient Admissions Building opened in early 2023. Construction costs and fit-out totalled £590,652.

Eco Projects

We are in the process of improving the sustainability of the site with new solar panels fitted in 2024. This has been funded by a mix of appeals, grants and designated funds and totalled £130,383 by the end of the 2024 financial year. We will be able to recover these costs in energy savings over the longer term.

6.5 STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;

- Prepare the financial statements the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 28th April 2025 and signed on their behalf by Ms Sharon Turner, Chair of the Board of Trustees.



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRENT LODGE WILDLIFE HOSPITAL

Independent examiner's report to the trustees of Brent Lodge Wildlife Hospital ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am 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.

Stuart Mackie

S Mackie FCA

Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: ..29 April 2025.....

BRENT LODGE WILDLIFE HOSPITAL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	431,428	21,100	452,528	483,141
Other trading activities	3	296,531	-	296,531	331,194
Investment income	4	<u>21,214</u>	<u>-</u>	<u>21,214</u>	<u>6,967</u>
Total		<u>749,173</u>	<u>21,100</u>	<u>770,273</u>	<u>821,302</u>
EXPENDITURE ON					
Raising funds	5	199,912	1,649	201,561	266,637
Charitable activities	6				
Care for birds and other wildlife		<u>600,790</u>	<u>40,946</u>	<u>641,736</u>	<u>408,499</u>
Total		<u>800,702</u>	<u>42,595</u>	<u>843,297</u>	<u>675,136</u>
NET INCOME/(EXPENDITURE)		(51,529)	(21,495)	(73,024)	146,166
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,187,535</u>	<u>29,524</u>	<u>2,217,059</u>	<u>2,070,893</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,136,006</u></u>	<u><u>8,029</u></u>	<u><u>2,144,035</u></u>	<u><u>2,217,059</u></u>

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL

**BALANCE SHEET
30 JUNE 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	1,262,715	1,070,046
CURRENT ASSETS			
Stocks	13	24,295	14,767
Debtors	14	129,305	211,914
Cash at bank		<u>751,855</u>	<u>941,063</u>
		905,455	1,167,744
CREDITORS			
Amounts falling due within one year	15	(24,135)	(20,731)
		<u>881,320</u>	<u>1,147,013</u>
NET CURRENT ASSETS			
		<u>2,144,035</u>	<u>2,217,059</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,144,035</u>	<u>2,217,059</u>
NET ASSETS			
		<u>2,144,035</u>	<u>2,217,059</u>
FUNDS	18		
Unrestricted funds		2,136,007	2,187,535
Restricted funds		<u>8,028</u>	<u>29,524</u>
TOTAL FUNDS		<u>2,144,035</u>	<u>2,217,059</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th April 2025 and were signed on its behalf by:



.....
Ms S Turner - Trustee

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>36,218</u>	<u>76,850</u>
Net cash provided by operating activities		<u>36,218</u>	<u>76,850</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(246,640)	(498,237)
Interest received		<u>21,214</u>	<u>6,967</u>
Net cash used in investing activities		<u>(225,426)</u>	<u>(491,270)</u>
Change in cash and cash equivalents in the reporting period			
		(189,208)	(414,420)
Cash and cash equivalents at the beginning of the reporting period		<u>941,063</u>	<u>1,355,483</u>
Cash and cash equivalents at the end of the reporting period		<u><u>751,855</u></u>	<u><u>941,063</u></u>

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2024**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(73,024)	146,166
Adjustments for:		
Depreciation charges	53,971	31,905
Interest received	(21,214)	(6,967)
(Increase)/decrease in stocks	(9,528)	2,179
Decrease/(increase) in debtors	82,609	(85,737)
Increase/(decrease) in creditors	<u>3,404</u>	<u>(10,696)</u>
Net cash provided by operations	<u><u>36,218</u></u>	<u><u>76,850</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.23 £	Cash flow £	At 30.6.24 £
Net cash			
Cash at bank	<u>941,063</u>	<u>(189,208)</u>	<u>751,855</u>
	<u>941,063</u>	<u>(189,208)</u>	<u>751,855</u>
Total	<u><u>941,063</u></u>	<u><u>(189,208)</u></u>	<u><u>751,855</u></u>

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

As explained in the trustees report the charity converted from an unincorporated charity (charity number 276179) to a Charitable Incorporated Organisation (charity number 1199715) from 7 July 2023. Although Brent Lodge Wildlife Hospital has changed its legal form, its purposes and beneficiaries remains unchanged. All operations, assets and liabilities were transferred over to the CIO from that date. Merger accounting has been applied in accordance with the FRS 102 SORP.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

BRENT LODGE WILDLIFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on reducing balance

Individual fixed assets costing £250 or more are capitalised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	207,634	127,716
Gift aid	44,128	37,352
Legacies	168,356	255,528
Grants	31,000	60,650
Other income	<u>1,410</u>	<u>1,895</u>
	<u>452,528</u>	<u>483,141</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Marjorie Coote Animal Charity Trust	1,000	1,000
The Michael & Shirley Hunt Charitabe Trust	1,000	1,000
The Jean Sainsbury Animal WelfareTrust	-	9,000
Chichester District Council	-	10,000
Ferry Farm Community Fund	-	1,500
The Rose Animal Welfare Trust	10,000	5,000
The Beryl Evetts and Robert Luff Animal Welfare Trust	-	3,500
Sir John Summers Trust	-	250
Animal Friends Insurance	10,000	5,000
The Audrey Lamb Trust	-	2,000
M J Camp Charitable Foundation	2,000	1,000
Southern Co-Op	-	500
Ian Askew Charitable Trust	-	500
Betty Phillips Charitable Trust	-	8,000
EIG Ecclesiastical Charities trust	-	1,000
Shanly Foundation	-	1,000
The John Young Charitable settlement	-	5,000
The Neighbourly Seeds Of Change	-	400
The D Oily Carte	-	4,000
The DS Smith Charity	-	1,000
R G Hills Charitable Trust	2,000	-
The Prowting Charitable Foundation	<u>5,000</u>	<u>-</u>
	<u>31,000</u>	<u>60,650</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop donations	3,121	16,617
Shop income	<u>293,410</u>	<u>314,577</u>
	<u>296,531</u>	<u>331,194</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>21,214</u>	<u>6,967</u>

All investment income is derived from assets held in the United Kingdom.

5. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Staff costs	105,148	129,743
Other operating leases	59,503	61,640
Other costs	<u>36,910</u>	<u>75,254</u>
	<u>201,561</u>	<u>266,637</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Care for birds and other wildlife	<u>613,067</u>	<u>28,669</u>	<u>641,736</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Care for birds and other wildlife	<u>19,577</u>	<u>9,092</u>	<u>28,669</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2024	2023
	Care for birds and other wildlife £	Total activities £
Postage and stationery	10,175	6,022
Sundries	4,177	3,069
Motor expenses	<u>5,225</u>	<u>839</u>
	<u>19,577</u>	<u>9,930</u>

Governance costs

	2024	2023
	Care for birds and other wildlife £	Total activities £
Professional fees	6,121	4,861
Independent examination fees	<u>2,971</u>	<u>1,930</u>
	<u>9,092</u>	<u>6,791</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	53,971	31,904
Other operating leases	<u>59,503</u>	<u>61,640</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

During the year 1 Trustee (2023 - None) was reimbursed for out of pocket expenses totalling £16.

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

10. STAFF COSTS

The key management personnel of the Charity comprise of the general manager and two animal care managers. The total employee benefits of the key management personnel of the Charity were £105,148 (2023: £91,580).

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

	2024	2023
Management	4	3
Hospital	8	10
Shops	<u>10</u>	<u>10</u>
	<u><u>22</u></u>	<u><u>23</u></u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	421,176	61,965	483,141
Other trading activities	331,194	-	331,194
Investment income	<u>6,967</u>	<u>-</u>	<u>6,967</u>
Total	<u><u>759,337</u></u>	<u><u>61,965</u></u>	<u><u>821,302</u></u>
EXPENDITURE ON			
Raising funds	266,637	-	266,637
Charitable activities			
Care for birds and other wildlife	<u>340,145</u>	<u>68,354</u>	<u>408,499</u>
Total	<u><u>606,782</u></u>	<u><u>68,354</u></u>	<u><u>675,136</u></u>
NET INCOME/(EXPENDITURE)	152,555	(6,389)	146,166
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>2,034,980</u>	<u>35,913</u>	<u>2,070,893</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,187,535</u></u>	<u><u>29,524</u></u>	<u><u>2,217,059</u></u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 July 2023	1,055,566	199,120	1,254,686
Additions	<u>190,226</u>	<u>56,414</u>	<u>246,640</u>
At 30 June 2024	<u>1,245,792</u>	<u>255,534</u>	<u>1,501,326</u>
DEPRECIATION			
At 1 July 2023	54,544	130,096	184,640
Charge for year	<u>22,612</u>	<u>31,359</u>	<u>53,971</u>
At 30 June 2024	<u>77,156</u>	<u>161,455</u>	<u>238,611</u>
NET BOOK VALUE			
At 30 June 2024	<u>1,168,636</u>	<u>94,079</u>	<u>1,262,715</u>
At 30 June 2023	<u>1,001,022</u>	<u>69,024</u>	<u>1,070,046</u>

Included in freehold property is non depreciated land with a deemed cost of £112,500 (2021: £112,500).

13. STOCKS

	2024 £	2023 £
Stocks	<u>24,295</u>	<u>14,767</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	594	559
Other debtors	109,595	187,791
VAT	1,600	3,701
Prepayments and accrued income	<u>17,516</u>	<u>19,863</u>
	<u>129,305</u>	<u>211,914</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	9,026	13,058
Other creditors	9,768	3,035
Accruals and deferred income	<u>5,341</u>	<u>4,638</u>
	<u>24,135</u>	<u>20,731</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	57,700	18,500
Between one and five years	<u>121,978</u>	<u>-</u>
	<u>179,678</u>	<u>18,500</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	1,262,715	-	1,262,715	1,070,046
Current assets	897,427	8,028	905,455	1,167,744
Current liabilities	<u>(24,135)</u>	<u>-</u>	<u>(24,135)</u>	<u>(20,731)</u>
	<u>2,136,007</u>	<u>8,028</u>	<u>2,144,035</u>	<u>2,217,059</u>

18. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General Operational Costs	1,724,739	(40,120)	1,684,619
Big Build Capital projects	392,796	36,898	429,694
Wildlife Hospital Improvements	70,000	(52,544)	17,456
Accessibility	-	299	299
Other Small Projects	<u>-</u>	<u>3,939</u>	<u>3,939</u>
	2,187,535	(51,528)	2,136,007
Restricted funds			
Animal Rehabilitation Enclosures	342	(342)	-
'Respect & Protect' Outreach Project	3,891	4,137	8,028
Big Build	968	(968)	-
Small Projects	<u>24,323</u>	<u>(24,323)</u>	<u>-</u>
	29,524	(21,496)	8,028
TOTAL FUNDS	<u>2,217,059</u>	<u>(73,024)</u>	<u>2,144,035</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Operational Costs	554,173	(594,293)	(40,120)
Big Build Capital projects	85,000	(48,102)	36,898
Wildlife Hospital Improvements	-	(52,544)	(52,544)
Accessibility	-	299	299
Other Small Projects	110,000	(106,061)	3,939
	749,173	(800,701)	(51,528)
Restricted funds			
Animal Rehabilitation Enclosures	5,000	(5,342)	(342)
'Respect & Protect' Outreach Project	16,100	(11,963)	4,137
Big Build	-	(968)	(968)
Small Projects	-	(24,323)	(24,323)
	21,100	(42,596)	(21,496)
TOTAL FUNDS	<u>770,273</u>	<u>(843,297)</u>	<u>(73,024)</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General Operational Costs	1,231,558	533,293	(40,112)	1,724,739
Big Build Capital projects	750,000	(357,204)	-	392,796
Hospital Improvements	1,154	(429)	(725)	-
Small Projects	2,981	(4,830)	1,849	-
New Database	7,500	-	(7,500)	-
CIO Fees	1,787	(18,275)	16,488	-
Wildlife Hospital Improvements	40,000	-	30,000	70,000
	2,034,980	152,555	-	2,187,535
Restricted funds				
Animal Rehabilitation Enclosures	4,151	(3,809)	-	342
'Respect & Protect' Outreach Project	5,216	(1,325)	-	3,891
Big Build	15,902	(14,934)	-	968
Small Projects	10,644	13,679	-	24,323
	35,913	(6,389)	-	29,524
TOTAL FUNDS	<u>2,070,893</u>	<u>146,166</u>	<u>-</u>	<u>2,217,059</u>

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Operational Costs	759,337	(226,044)	533,293
Big Build Capital projects	-	(357,204)	(357,204)
Hospital Improvements	-	(429)	(429)
Small Projects	-	(4,830)	(4,830)
CIO Fees	-	<u>(18,275)</u>	<u>(18,275)</u>
	759,337	(606,782)	152,555
Restricted funds			
Animal Rehabilitation Enclosures	10,970	(14,779)	(3,809)
'Respect & Protect' Outreach Project	13,045	(14,370)	(1,325)
Big Build	3,010	(17,944)	(14,934)
Small Projects	<u>34,940</u>	<u>(21,261)</u>	<u>13,679</u>
	<u>61,965</u>	<u>(68,354)</u>	<u>(6,389)</u>
TOTAL FUNDS	<u><u>821,302</u></u>	<u><u>(675,136)</u></u>	<u><u>146,166</u></u>

Rehabilitation Unit appeal:

Funds were raised specifically for the purchase of the new rehabilitation units for animal care inside the hospital.

'Respect & Protect' project:

Funds were raised specifically for 'Respect & Protect' an outreach initiative aimed to educate schools, youth groups and other community groups about wildlife habitats.

Hospital Appeal/Big Build:

Fund for use specifically for the Hospital Extension Appeal and associated building projects.

Small Projects:

Small Projects is made up of appeals for care units, a recovery shed, bio security upgrades, an animal ambulance and ecological upgrades to site buildings. Funds were raised specifically for these appeals.

Designated funds:

Big Build - Funds have been designated to complete future phases of the Big Build project.

Accessibility - Funds were designated to improve site accessibility.

Eco projects - Funds were designated to improve the energy sustainability of the site

Rehabilitation Units - Funds were designated for the fit-out of the new animal ambulance, the new admissions and replacing old units in the main hospital and adding specialist units.

BRENT LODGE WILDLIFE HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

19. RELATED PARTY DISCLOSURES

There are no related party transactions within the year.

20. MATERIAL LEGACIES

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and amount has been quantified. As at 30 June 2024 the Charity has not been notified of any legacies which have not been recognised as income in these accounts.

BRENT LODGE WILDLIFE HOSPITAL

England & Wales - Charity number 1199715

Accounts



BRENT LODGE WILDLIFE HOSPITAL

(Dormant Charity)

TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the period ended 30 June 2023

Registered in England & Wales Charity No. 1199715

BRENT LODGE WILDLIFE HOSPITAL

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 30 June 2023.

Charity Names:	Brent Lodge Wildlife Hospital
Registered Charity Number:	1199715
Trustees:	Ms Sharon Turner, Chair (appointed 20 June 2022) Mr Ross Kynvin (appointed 20 June 2022) Mr George Sayer (appointed 20 June 2022) Ms Amy Stride (appointed 01 January 2023)
Principal Office:	Cow Lane, Sidlesham, Chichester, West Sussex, PO20 7LN
General Manager:	Mr Robert Knight
Property Trustees:	Ms Sharon Turner Mr Ross Kynvin Mr George Sayer
Accountants:	Morris Crocker Chartered Accountants Station House, North St, Havant PO9 1QU
Bank:	Barclays Bank PLC United Trust Bank The Cambridge Building Society Redwood Bank Ltd Virgin Money Hampshire Trust Bank Charity Bank Cambridge and Counties Bank HSBC

1.0 INTRODUCTION

The Trustees are pleased to present their annual report together with the financial statements of Brent Lodge Wildlife Hospital for the year ended 30 June 2023.

During this period, the Charity was dormant.

2.0 STRUCTURE AND GOVERNANCE

2.1 GOVERNING DOCUMENTS

Brent Lodge Wildlife Hospital is a new Charitable Incorporated Organisation (CIO), Charity number 1199715. It was registered with the Charity Commission on 20th July 2022, is governed by its Constitution dated 16th June 2022, and was incorporated on 1st July 2023.

For all intents and purposes, Brent Lodge Wildlife Hospital is a formal change of charitable status from an existing Charity - Brent Lodge Bird and Wildlife Trust, which is an unincorporated Trust registered with the Charity Commission, Charity number 276179. It is governed by its Deed of Trust dated 17th June 1978. The legal transfer of assets from the Trust to the CIO is dated 7th July 2023.

- The purposes, aims, and activities of both Charities are the same.
- The fundraising activities and methods of both Charities are the same.
- There is a transition process in place to transfer all of the Trust's administrative activities, contracts, and finances to the CIO.

2.2 GOVERNANCE

Both charities are governed by the Trustees whose meetings are held typically once a quarter. Meetings are also held between Trustees and management team to discuss the affairs and management of the Charity, together with a review of the quarterly financial reports.

2.3 RECRUITMENT & TRAINING OF TRUSTEES

Trustees shall not at any time be less than 3. Formal procedures for the recruitment and appointment of Trustees are in place. A Trustees' skills register is used to highlight any gaps or training needs. Recruitment routes may include the local Voluntary Association, the Charity's own website and social media, our newsletter, and local press.

Appointments are formally made at a Trustees' meeting by majority vote. Appointees are provided with a copy of a Trustee Code of Conduct Document and Conflict of Interest Policy; they are required to sign a declaration form pertaining to the documents. The Trustee eligibility declaration and registration with the Charity Commission is undertaken by the Chair of Trustees. As part of the induction process, new Trustees are provided with a secure Cloud account where they have access to financial information, meeting minutes, and other relevant information.

Trustees are encouraged to use self-learning guidance on the websites of the Charity Commission and NCVO. New Trustees spend time at the Charity to meet staff and volunteers, and to understand the operational and functional aspects of the Charity.

3.0 MISSION & AIMS

Brent Lodge's founder, Dennis Fenter MBE, first began a rehabilitation centre for wild birds in 1971. Brent Lodge Bird & Wildlife Trust received charitable status in 1978. In June 2022, Brent Lodge Wildlife Hospital, a new CIO, was registered with the Charity Commission. The CIO was dormant until incorporation on 1st July 2023.



MISSION

OUR CHARITY MISSION & AIMS



The Charity's Mission is to establish hospitals for wild birds and animals that have suffered injury and need care and treatment. Our aim is to enable them to return to, and live a normal life, in their natural surroundings.

365 days a year we treat, care for and rehabilitate sick or injured wildlife casualties and orphans. Our animal care staff and volunteers undertake this important work with care, compassion and commitment to patient welfare with the aim of responsibly releasing patients back into the wild once fit and healthy.

4.0 ACHIEVEMENTS AND PERFORMANCE

The charity was dormant for the whole of the period.

5.0 FINANCIAL SUMMARY

There were no transactions for the 2022-23 Financial Year. The legal transfer of assets from Brent Lodge Bird and Wildlife Trust to Brent Lodge Wildlife Hospital was completed on 7th July 2023.

The Trustees are not aware of any financial consideration that could affect the continuing ability of the charity to operate.

5.1 FINANCIAL RESERVES

No reserves were held at the Balance Sheet date as the charity was dormant for the 2022-23 Financial Year.

As per our Financial Controls Policy, the charity will be required to hold an estimated six months of operating costs in reserve. The amount to be set will be updated annually following sign-off of the budget for the year. This requirement comes into effect upon the transfer of assets from Brent Lodge Bird and Wildlife Trust in the following Financial Year.

5.2 STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 24th April 2023 and signed on their behalf by Ms Sharon Turner, Chair of the Board of Trustees.



BRENT LODGE WILDLIFE HOSPITAL

**STATEMENT OF FINANCIAL ACTIVITIES (DORMANT CHARITY)
FOR THE PERIOD ENDED 30 JUNE 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Other trading activities	-	-	-
Investment income	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Care for birds and other wildlife	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)	-	-	-
RECONCILIATION OF FUNDS			
Total funds brought forward	-	-	-
TOTAL FUNDS CARRIED FORWARD	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

BRENT LODGE WILDLIFE HOSPITAL
BALANCE SHEET (DORMANT CHARITY)
30 JUNE 2023

	Notes	2023 £
FIXED ASSETS		
Tangible assets		-
CURRENT ASSETS		
Stocks		-
Debtors		-
Cash at bank		-

		-
CREDITORS		
Amounts falling due within one year		-

NET CURRENT ASSETS		-----
		-
TOTAL ASSETS LESS CURRENT LIABILITIES		-----
		-
NET ASSETS		=====
		-
FUNDS		
Unrestricted funds		-
Restricted funds		-

TOTAL FUNDS		=====

The financial statements were approved by the Board of Trustees and authorised for issue on 24th April 2024 and were signed on its behalf by:



.....
Ms S Turner – Trustee

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

1. Accounting policies

a) Basis of preparation

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

b) Charity status

The Charity is constituted as a Charitable Incorporated Organisation (CIO), registered with the Charity Commission under the reference 1199715.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

d) Receipts

All incoming resources are included in the Receipt & payment Accounts when the charity actually obtains legally entitled income.

e) Payments

All expenditure is accounted for on payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. Member liabilities

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3. Debt outstanding

There are no particulars of any debt outstanding at the date the statement of assets and liabilities which is owed by Brent Lodge Wildlife Hospital and which is secured by an express charge on any of the assets of Brent Lodge Wildlife Hospital.

4. Related Parties

Controlling entity

The charity is controlled by the trustees. During the year the Trustees received no emoluments or incurred any expenses using Trust funds.