



## 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 1<sup>st</sup> July 2024 and ending 30<sup>th</sup> 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 20<sup>th</sup> July 2022, is governed by its Constitution dated 16<sup>th</sup> June 2022, and was incorporated on 1<sup>st</sup> 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 7<sup>th</sup> 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

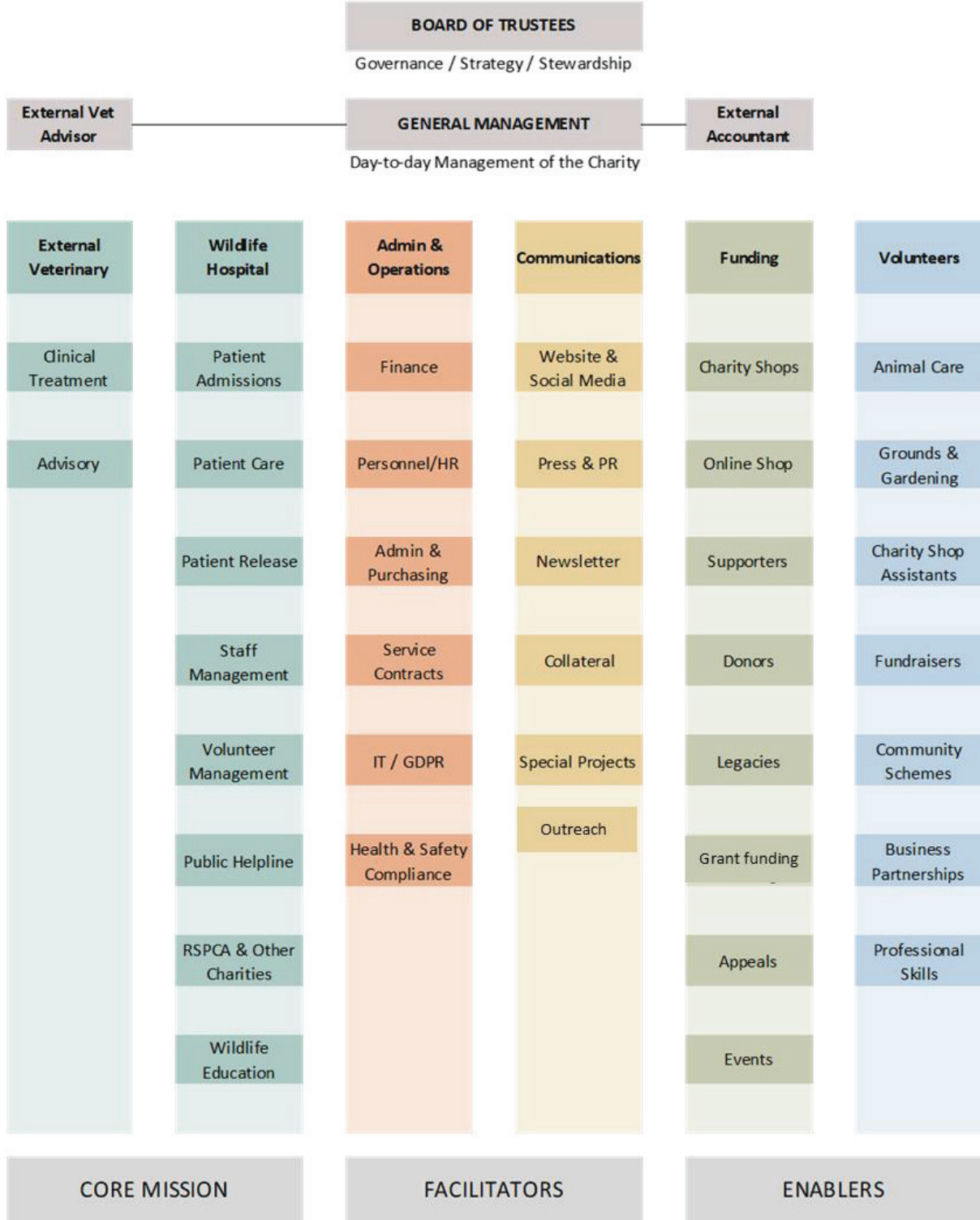
A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spending request for an unbudgeted item needs a supporting business case and majority Trustee approval.

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



## 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 28<sup>th</sup> 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.

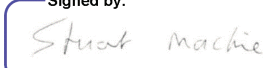
**Independent examiner's statement**

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:  
  
6D42A7C04BB54E1...

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>812,620</u>	<u>34,946</u>	<u>847,566</u>	<u>770,273</u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	401,076	1,084	402,160	201,561
<b>Charitable activities</b>	6				
Care for birds and other wildlife		<u>389,252</u>	<u>21,743</u>	<u>410,995</u>	<u>641,736</u>
<b>Total</b>		<u>790,328</u>	<u>22,827</u>	<u>813,155</u>	<u>843,297</u>
 <b>NET INCOME/(EXPENDITURE)</b>		22,292	12,119	34,411	(73,024)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,136,007	8,028	2,144,035	2,217,059
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	12	1,291,028	1,262,715
<b>CURRENT ASSETS</b>			
Stocks	13	30,966	24,295
Debtors	14	90,955	129,305
Cash at bank		793,158	751,855
		915,079	905,455
<b>CREDITORS</b>			
Amounts falling due within one year	15	(27,661)	(24,135)
<b>NET CURRENT ASSETS</b>		887,418	881,320
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,178,446	2,144,035
<b>NET ASSETS</b>		2,178,446	2,144,035
<b>FUNDS</b>	18		
Unrestricted funds		2,158,299	2,136,007
Restricted funds		20,147	8,028
<b>TOTAL FUNDS</b>		2,178,446	2,144,035

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:  
  
80278410E8704FF.....  
Ms S Turner - Trustee

28 April 2026

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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	90,256	36,218
Net cash provided by operating activities		<u>90,256</u>	<u>36,218</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(78,730)	(246,640)
Interest received		<u>29,777</u>	<u>21,214</u>
Net cash used in investing activities		<u>(48,953)</u>	<u>(225,426)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>41,303</u>	<u>(189,208)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>751,855</u>	<u>941,063</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	34,411	(73,024)
<b>Adjustments for:</b>		
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
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
Cash at bank	751,855	41,303	793,158
	<u>751,855</u>	<u>41,303</u>	<u>793,158</u>
<b>Total</b>	<u>751,855</u>	<u>41,303</u>	<u>793,158</u>

The notes form part of these financial statements

## 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	<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	<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	<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 Care for birds and other wildlife £	2024 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 Care for birds and other wildlife £	2024 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	431,428	21,100	452,528
Other trading activities	296,531	-	296,531
Investment income	21,214	-	21,214
<b>Total</b>	<u>749,173</u>	<u>21,100</u>	<u>770,273</u>
<b>EXPENDITURE ON</b>			
Raising funds	199,912	1,649	201,561
<b>Charitable activities</b>			
Care for birds and other wildlife	<u>600,790</u>	<u>40,946</u>	<u>641,736</u>
<b>Total</b>	<u>800,702</u>	<u>42,595</u>	<u>843,297</u>
<b>NET INCOME/(EXPENDITURE)</b>	(51,529)	(21,495)	(73,024)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,187,535	29,524	2,217,059
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 July 2024	1,245,792	255,534	1,501,326
Additions	66,947	11,783	78,730
	<hr/>	<hr/>	<hr/>
At 30 June 2025	1,312,739	267,317	1,580,056
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 July 2024	77,156	161,455	238,611
Charge for year	23,952	26,465	50,417
	<hr/>	<hr/>	<hr/>
At 30 June 2025	101,108	187,920	289,028
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 June 2025	1,211,631	79,397	1,291,028
	<hr/>	<hr/>	<hr/>
At 30 June 2024	1,168,636	94,079	1,262,715
	<hr/>	<hr/>	<hr/>

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

**13. STOCKS**

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

**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
	<hr/>	<hr/>
	90,955	129,305
	<hr/>	<hr/>

**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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
'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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
'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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.