

# BRENT LODGE BIRD AND WILDLIFE TRUST

England & Wales · Charity number 276179

## Details

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Other names	BRENT LODGE BIRD HOSPITAL, BRENT LODGE WILDLIFE HOSPITAL
Status	Registered
Legal form	Trust
Registered	1978-09-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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

**Phone** 01243641672

**Email** [enquiries@brentlodge.org](mailto:enquiries@brentlodge.org)

**Website** [www.brentlodge.org](http://www.brentlodge.org)

## Activities

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**Objects:** THE PURPOSE OF THE CHARITY IS TO ESTABLISH HOSPITALS FOR BIRDS OR OTHER SMALL WILD ANIMALS BUT PARTICULARLY FOR WILD BIRDS WHICH HAVE SUFFERED INJURY AND NEED CARE AND TREATMENT TO ENABLE THEM TO RETURN TO AN LIVE A NORMAL LIFE IN THEIR NATURAL SURROUNDINGS.

**Activities:** Wildlife hospital providing care, treatment and rehabilitation for sick and injured wild birds and mammals.

## Classification

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- **How:** Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- Hampshire
- Surrey
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£0	£0	-	-
2024-06-30	£0	£0	-	-
2023-06-30	£821,302	£675,136	£2,217,059	23
2022-06-30	£829,092	£626,673	£2,070,892	25
2021-06-30	£1,077,224	£585,414	£1,868,473	25

## Trustees

Name	Role	Appointed
<b>Sharon Turner</b>	Chair	2018-11-05
Amy Stride		2023-01-01
George Edward Sayer		2021-07-01
Ross Alan Kynvin		2021-07-01

**BRENT LODGE BIRD AND WILDLIFE TRUST**

England & Wales - Charity number 276179

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# Accounts

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# BRENT LODGE BIRD & WILDLIFE TRUST

Unaudited

## TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year ended 30 June 2023

Registered in England & Wales Charity No. 276179

## BRENT LODGE BIRD AND WILDLIFE TRUST

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

Charity Names:	Brent Lodge Bird and Wildlife Trust
Registered Charity Number:	276179
Trustees:	Ms Sharon Turner, Chair Mr Ross Kynvin Mr George Sayer Mrs Teresa Dixon (resigned 30 November 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
Founder:	Mr Dennis Fenter MBE
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 Bird and Wildlife Trust for the year ended 30 June 2023. 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 2022 calendar year the Charity admitted 2,351 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 our response included enhanced bio-security controls for staff and volunteers, a preventative retrofit of patient aviary and enclosures, and the construction of a new quarantine facility 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. Grant funding enabled our Education Officer to continue with our 'Respect & Protect' outreach programme which raises wildlife awareness in schools and the local community.

The year's big highlight was the start of construction of our new Patient Admissions Building, due for completion in late 2023. This facility is a significant achievement for the Charity and will provide 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 completed a change to the Charity's status from a Charitable Association to a Charitable Incorporated Organisation (CIO) named Brent Lodge Wildlife Hospital. The Charity Commission for England & Wales approved the registration on 20th July 2022 and incorporation was achieved on 1<sup>st</sup> July 2023.

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 2022 and ending 30<sup>th</sup> June 2023.



**Sharon Turner**

Chair of the Board of Trustees

## 3.0 STRUCTURE AND GOVERNANCE

### 3.1 GOVERNING DOCUMENTS

The Trust is an unincorporated trust, registered with the Charity Commissioners, Charity number 276179. It is governed by its Deed of Trust dated 17<sup>th</sup> June 1978. The Trust also uses the name Brent Lodge Wildlife Hospital for general purposes and for informal external communications.

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

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 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 23

A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spend 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 and minuted at quarterly meetings.

Staff remuneration is decided 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.



### **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 a local practice - AlphaPet – which assists with patients requiring veterinary treatment 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 and challenges the Charity may face and the appropriate means to mitigate them. They are recorded in a risk register. The greatest risk faced by the Charity this year was the ongoing potential for an outbreak of Avian Influenza at the Hospital, which has resulted in additional precautionary measures to protect our site. Appropriate capital investment was made to mitigate and reduce the risks.

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 our most recent 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 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.

Each quarter the management team review the Charity's progress against the Strategic Charity Plan to ensure that all aspects are on track for delivery.

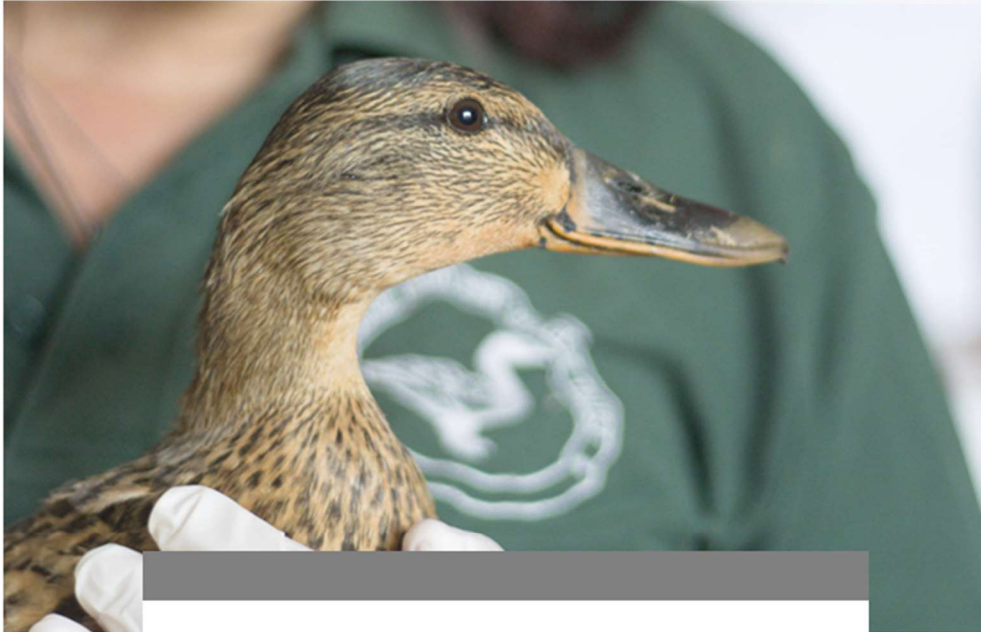
## 4.0 MISSION & AIMS

Our founder, Dennis Fenter MBE, first began a rehabilitation centre for wild birds in 1971. Brent Lodge Bird & Wildlife Trust received charitable status in 1978.



### 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.

## 5.0 IMPACTS & OUTCOMES SUMMARY

### 5.1 ACHIEVEMENTS AND PERFORMANCE

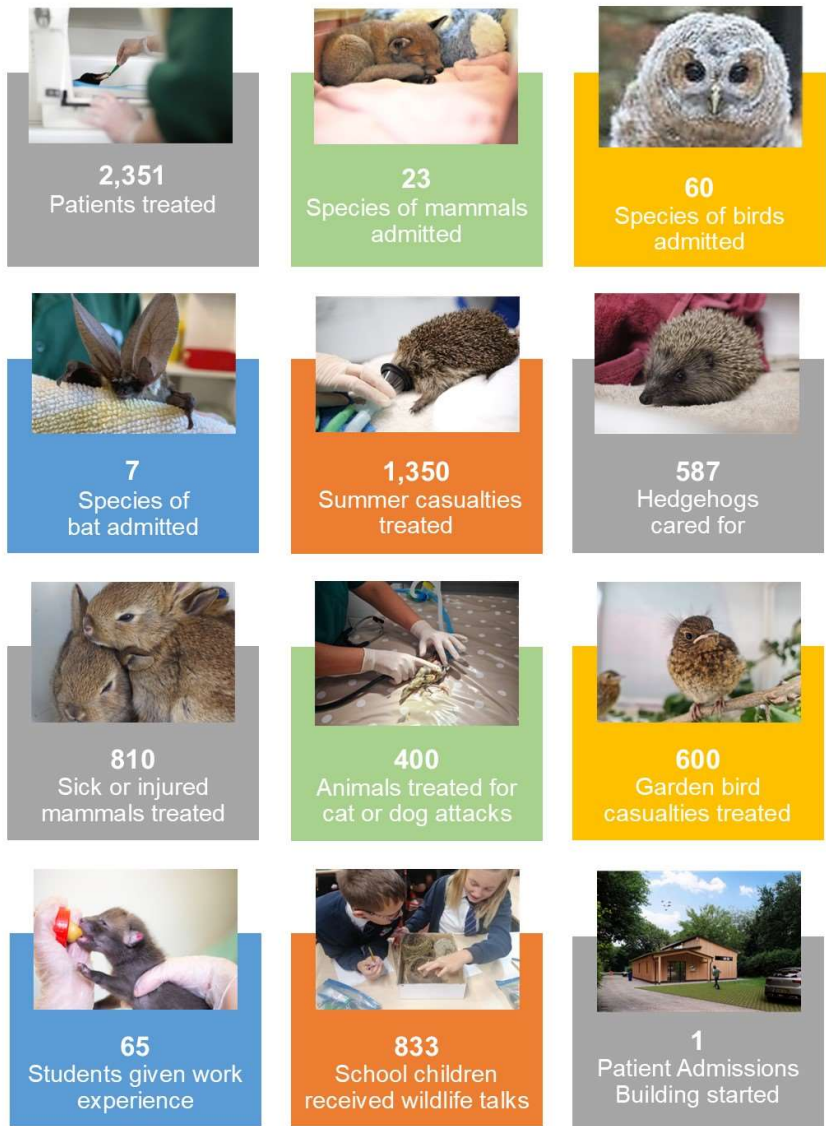
The Trustees and staff are pleased to report that the Charity successfully delivered on its Mission and Aims during the year. The following Impacts & Outcomes Summary identifies the primary achievements and performance during the 2022 calendar year.



## OUR IMPACTS

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

2022



## 5.2 WILDLIFE PATIENTS

In 2022 we treated 2,351 wildlife casualties admitted from members of the public, RSPCA inspectors, wildlife police officers, veterinary clinics, animal emergency services and other local conservation organisations. We continued our efforts to successfully treat and release 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:

- Our new quarantine facility has been a huge asset to the Charity. The facilities have enabled us to safely take in, triage and where possible treat 'lower risk' bird species, reducing risk of disease transmission to the rest of the site.
- Patient admissions were slightly down from our annual average of 3,000 admissions due to having had to restrict the admission of certain Avian Influenza high-risk bird species.
- A continued rising trend in well-meaning but misinformed people treating wildlife casualties (especially birds) in their own homes, resulting in weak, malnourished patients suffering unnecessary pain and stress. Often brought to our Hospital too late, many of these patients had to be humanely euthanised. We attribute the specific rise in birds being kept by members of the public to Avian Influenza as many wildlife hospitals or facilities were not accepting birds into their care due to the ongoing risks.
- In 2023 hedgehog admissions saw a sharp rise in the number with nasty (often fatal) strimmer-related injuries. We admitted over 30 cases in a single month, with sadly only 2 of those surviving their injuries.
- Our new species-specific enclosures for Swifts/Swallows/Housemartins, resulted in improvements to our rehabilitation process and a greater number of releases. The new enclosure also helped with the rehabilitation of several bats in our care, providing much-needed space to gain muscle strength prior to release.
- Companion pets (cats and dogs) attacking wildlife continued to rise resulting in more than 400 patients being admitted in 2022 - a shocking statistic. We continue our efforts to inform the public on ways to prevent these often easily preventable casualties.
- Summer was our busiest time of the year for casualties with 1,300 patient admissions. Often, young birds or animals have been separated from their parents, and many are unnecessarily picked up and brought to the Hospital. However, we have seen an increase in the number of people contacting us to get the correct advice before intervening. We attribute this to our education campaign with the wider public and our helpline's reputation for friendly assistance.
- A continued upward trend in animal welfare enquires via phone, social media and email from the public, veterinary professionals and organisations. We have also invested in a mobile phone to allow members of the public to send in photos/videos of the animal in question, so we are better placed to make decisions about what needs to happen next and whether that animal needs to come into our care or not, or simply be monitored in the wild.

## 5.3 WILDLIFE PATIENT FACILITIES & CARE IMPROVEMENTS

This year we are delighted that the following Hospital improvements were achieved:

- Biosecurity upgrades included a Patient Isolation/Quarantine Area and the construction of disinfectant tyre washes
- Construction began on a bespoke Badger Enclosure
- Construction continued on Phase 4 of our capital project- Big Build- for a new Admissions Building complete with veterinary treatment room

- A new animal ambulance vehicle was kitted out with kennels to be used for patient vet visits and releases
- 6 incubators were purchased for the Admissions Building.
- 13 bespoke kennels were designed and ordered for the Admissions Building
- The Board of Trustees approved the submission of a planning consent application to replace the existing decaying and leaking Hospital building roof, with a fit-for-purpose new roof and photovoltaic array.

## 5.4 VOLUNTEERS

The Charity relies heavily on the generous support given by volunteers at our Charity Shops and Hospital. We are also delighted to work with work experience students studying animal care related courses and students wishing to become vets and veterinary nurses.

A volunteer handbook is in use for inductions, training, and on-going health and safety and risk assessments. Avian Influenza preventative measures apply to all hospital staff and volunteers and this year included the purchase of additional day-to-day PPE and the implementation of strict standard operating practices.

A volunteer rota is used to capture data on work placement and voluntary hours donated to the Charity, which this year equated to over £50,000, had those volunteer hours been paid.

## 5.5 FUNDRAISING

A continued rise in the cost of staff, animal feed, bedding, cleaning supplies, PPE and energy bills resulted in a change of focus to increase fundraising streams for general funds. Fortunately, in 2022, physical events were able to return after Coronavirus restrictions were lifted. We were then able to gain the benefits of both physical community events and virtual events.

Due to efforts to reduce the risk of Avian Influenza, the closure of the Hospital reception resulted in reduced footfall and therefore a decline in in-person cash donations from animal finders. Training courses were attended to increase our knowledge of digital marketing to keep up with future fundraising trends. A new online donation platform will be installed to ensure donors are able to easily respond to appeals or make online donations.

Encouraging our supporters to participate in fundraising events or activities will be a continued focus moving forward, with an emphasis on school and community fundraisers through our outreach programme. We are pleased to report that due to impactful grant writing most of our capital or animal care projects were funded by Charitable Trusts, appeals and corporate partnerships. Many of the funds for these projects will be carried forward and completed next year.

Our Patient Admissions Building has been fully funded by legacies, grants and appeals and is set to open in spring 2024. This space aims to provide an increased opportunity for donors and animal finders to drop off in-kind donations, monetary donations, and be inspired to participate in fundraisers in aid of our work.

## 5.6 RETAIL

Retail fundraising activities continue to be an important source of income to fund Hospital running costs. Shop locations, leases, and the income they generate are reviewed annually to ensure that the retail strategy provides good value and benefit for the Charity.

The shops raise our profile in local communities - often the first point of awareness of the Charity's work, and provide good, local employment to shop managers, productive volunteering opportunities to a range of age groups, tenants to ailing high streets, and environmental benefits through the reuse and recycling of unwanted goods.

Our shop locations are in Bognor, Mengham, Selsey and Worthing and are well established and have a good customer base. The Charity plans to maintain leases in these locations.

Our shops often act as a community hub with our shop teams taking part in local charitable fundraising activities such as quiz nights organised with local businesses and an annual Santa's Christmas Grotto, providing a hub for many local people to participate in community-led activities and learn about the Charity's work for local wildlife.

Our online web shop also provides an income stream. In the next 12-months we shall focus on developing this e-commerce revenue by offering quality wildlife-friendly products.

This year we promoted a shop manager as a part-time Retail Area Manager with 3 specific aims for the next fiscal year.

- Develop our sales and wildlife-related product base on e-commerce.
- Continue to ensure our main shops achieve agreed budgets.
- Identify and create a Business Case for further shop expansion over the next 24 months,

This year's retail income highlights are:

- £272,834 total donated sales
- £22,463 generated in Retail Gift Aid income
- £41,241 total new goods sales
- 29.8 tons recycled of unsalable goods, generating £4,571.

## 5.7 COMMUNICATIONS

Now in its 3<sup>rd</sup> year, our website improvement is delivering results. We are making the most of free tools and platforms available to non-profit organisations for greater impact and to reduce expenditure on traditional paper-based mail-outs and postage. To mitigate the rise in printing costs we are encouraging website visitors or supporters to sign up to e-newsletters or find helpful advice on our website. A jump from 900 e-subscribers to over 1,600 between 2022-2023 is a notable achievement.

We continue to feature wildlife welfare articles and patient stories in local press, magazines, on social media and local newsletters as channels to relay patient stories, Charity news and important bio-security updates on UK Avian Influenza. Monthly blogs and e-newsletters are providing new ways for supporters to keep up-to-date with our work and respond to appeals.

The Board of Trustees completed the change to the Charity's status from a Charitable Association to a Charitable Incorporated Organisation (CIO) named Brent Lodge Wildlife Hospital. The Charity Commission for England & Wales approved the registration on 20th July 2022 and incorporation was achieved on 1<sup>st</sup> July 2023. During this period updates were relayed to our valued Supporters to ensure they stayed well-informed about our move to a new charitable status.

A focus for 2023-2024 will be to highlight the impact of our new Patient Admissions Building, informing Supporters on how their generosity has helped us achieve our vision and understand how their continued support could help shape our future. The new building will be a significant step forward for the Charity - supporting the Charity's mission to treat, rehabilitate and release wildlife. The design, fundraising and construction phases of the new building has spanned well over 2-years, and thanks to the hard work of the team and generosity of donors we will have an excellent facility to treat our most vulnerable patients and a space in which to highlight the impact of our work.

## 5.8 OUTREACH

We are continually grateful for the support and generosity of restricted grants and appeals for our Respect & Protect educational programme. We recruited and trained an Education Officer and, due to her passion for the role, schools have been rebooking visits for future academic years. The high number of visits to schools and community groups across Hampshire and West Sussex is an encouraging indicator that the programme is fulfilling its desired aim and grant funding is being used appropriately.

Summarised below are some of the key benefits of our Educational Outreach Programme:

- Individuals are inspired to respect and protect local wildlife by learning how they can support nature in their communities. Discovering in-depth and fun facts about British wildlife encourages young people to support the natural world.
- School workshops with direct links to curriculum topics such as habitats, life cycles, vertebrates, and other topics relating to British wildlife provide enrichment opportunities for schools. We also cover how we care for local wildlife and highlight how communities can help the Charity.
- Children are encouraged to be active with nature, take part in community driven initiatives such as fundraising for local wildlife-related causes.
- Schools, businesses and organisations are encouraged to recognise their responsibility with regard to how human activities can directly impact and affect wildlife. They learn how to adopt simple initiatives to help their local environment and wildlife in a positive, practical and manageable way.

Feedback from teachers and group leaders has been nothing but positive about all aspects of the educational workshops they have received.

*“We have noticed a boost in confidence, social and communication skills, which has helped our pupils to develop a greater motivation to understand how they can help wildlife and nature. These skills are transferable in all walks of life, including community engagement and helping others, whether it be people or wildlife.”*

School visits do not have an official charge, but instead 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 our work. This is very successfully and has resulted in the following achievements throughout the year.

- 24 different schools visited (including multiple visits to certain schools for different workshops and assemblies) and 5 extra-curricular/after-school groups across Hampshire and West Sussex.
- 12 visits to adult community organisations providing in-depth talks about the work we do, difficulties facing our local wildlife and environment – highlighting ways to help. Workshops with local community organisations in Aldingbourne Centre and Apuldram Centre included building 4 big ‘Bug Hotels’ in their grounds to support local wildlife.
- Educational stalls at local community events were used to share the work we do and how to support wildlife locally, which is leading to future collaborations with like-minded groups. Also selling wildlife-related products to help raise funding for the Charity.
- Over £600 raised in adult/community talks and stall events.
- Over 1,300 wish list items donated from schools and community, helping to reduce our hospital expenditure.
- The total value of monetary donations and item donations has reached over £3,500.

Focuses for July 2023 onwards are to apply for further grants so that we can deliver more engaging visits to schools and local community groups. The aim is to reach more young people and community members to encourage them to support our work and respect and protect local wildlife.

We are building lasting and meaningful partnerships with local organisations. We continue building networks with like-minded working groups to discuss how we can best support each other to fulfil our efforts to help 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 who 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

- Neighbourly Community Fund
- The Betty Philips Charitable Trust
- Sir John Sumner Trust
- Shanly Foundation
- John Young Charitable Trust
- Marjorie Cote Animal Charitable Trust
- The Jean Sainsbury Animal Welfare Trust
- Ferry Farm Community Fund
- D'Oyly Carte Charitable Trust
- The Shirley and Michael Hunt Charitable Trust
- The Beryl Evetts and Davide Luff Charitable Trust
- Animal Friends Insurance
- Chichester District Council
- Rose Animal Welfare Trust

## 6.0 FINANCIAL SUMMARY

Financial review for the year ended 30 June 2023.

### 6.1 FINANCIAL HIGHLIGHTS

The Charity ended the year in a positive financial position with a net surplus despite the impacts of extra costs protecting against Avian Influenza.

Our recurring donations grew to £36,026 per year reflecting the strong passion members of the public and the Charity's supporters have for wildlife and the great work the Charity does for wildlife in our care.

We were also delighted to receive several grants towards the Charity's running costs totalling £34,750. Without these generous grants towards our running costs we would struggle with the ever increasing costs associated with running the Hospital.

Sales of donated and new goods in our charity shops continues to be a strong revenue stream for us with retail as a whole delivering great results finishing the year ahead of budget.

Year-on-year growth of our new goods product lines has continued with revenues higher than budgeted. Our aim is to develop our ecommerce platforms over the next fiscal year.

The Charity benefited from the generosity of those who chose to remember us in their Will. We received legacies totalling almost £176,000, and notification of a further £80,000 to be received in the coming year. The Trustees have been able to designate a substantial proportion of these to future phases of the Big Build project.

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

### 6.2 OPERATIONAL EFFICIENCY

Each financial year the management team review all suppliers, contracts, leases, products and services provided to Brent Lodge Wildlife Hospital. This is to ensure the charity is receiving the best value for money and that the products/services provided are of the highest quality. Where necessary we will change suppliers to ensure ongoing value for money.

The Charity reviews its income and expenditure quarterly ensuring it is in line with expected budgeted amounts and reports these to the Trustees. Our ongoing aim is to ensure increased operational efficiency, through effective general management, cost control and appropriate capital expenditure reducing ongoing costs while increasing overall income. A recent example is the closure of our Havant shop. After a review conducted by the General Manager it was decided to not renew the lease to allow greater focus on our remaining 4 charity shops and our future ecommerce plans.

We are committed to reducing our environmental footprint and have plans to reduce our future energy use and costs. Our new Patients Admissions Building aims to be carbon-neutral powered by renewable energy. Likewise, our planned new hospital roof and other modifications to the hospital will allow for super insulation, power by renewable sources and reduce our carbon footprint. We aim to set an example to surrounding local businesses to take responsibility for their impact on the environment and wildlife in the community.

### 6.3 FINANCIAL RESERVES POLICY

As per our Finance Policy, the charity is required to hold an estimated six months of operating costs in reserve. The amount to be set is updated annually following sign-off of the budget for the year.

The reserves position this year is described below:

- £223,133 set as the reserves target
- £2,217,059 total funds held (as of the date of the Statement of Financial Position)
- £29,524 are restricted funds
- £70,000 are funds designated by the Trustees for Rehabilitation Units
- £392,796 are funds designated by the Trustees for future phases of the Big Build
- £75,000 are funds ring-fenced protect the Charity in the event of additional costs relating to future outbreaks of Avian Influenza
- £355,000 invested in long-term accounts to be released in the closing phases of the Big Build
- £1,070,046 are tied to tangible fixed assets
- £224,693 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 fourth 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** – Work on 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 2021.

Total Cost £25,457.

**Phase Four** - A new Patients Admissions opened in early 2023. Construction costs and fit-out totalled £503,000 by the end of the 2022-23 financial year.

### Patient Care Units Appeal

£70,000 has been designated towards the procurement of a further 12 bespoke polypropylene care units and advanced incubators to provide suitable kennel facilities for the Admissions Building.

Construction of outdoor specialist facilities to cater for badgers and corvids is underway.

## 6.5 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 24<sup>th</sup> April 2023 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 BIRD AND WILDLIFE TRUST**

**Independent examiner's report to the trustees of Brent Lodge Bird and Wildlife Trust**

I report to the charity trustees on my examination of the accounts of Brent Lodge Bird and Wildlife Trust (the Trust) for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: .....

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	421,176	61,965	483,141	486,252
Other trading activities	3	331,194	-	331,194	339,549
Investment income	4	<u>6,967</u>	<u>-</u>	<u>6,967</u>	<u>3,291</u>
<b>Total</b>		<u>759,337</u>	<u>61,965</u>	<u>821,302</u>	<u>829,092</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	266,637	-	266,637	245,754
<b>Charitable activities</b>	6				
Care for birds and other wildlife		<u>340,145</u>	<u>68,354</u>	<u>408,499</u>	<u>380,919</u>
<b>Total</b>		<u>606,782</u>	<u>68,354</u>	<u>675,136</u>	<u>626,673</u>
<b>NET INCOME/(EXPENDITURE)</b>		152,555	(6,389)	146,166	202,419
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>2,034,980</u>	<u>35,913</u>	<u>2,070,893</u>	<u>1,868,473</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,187,535</u></u>	<u><u>29,524</u></u>	<u><u>2,217,059</u></u>	<u><u>2,070,892</u></u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**BALANCE SHEET  
30 JUNE 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	11	1,070,046	603,713
<b>CURRENT ASSETS</b>			
Stocks	12	14,767	16,946
Debtors	13	211,914	126,177
Cash at bank		<u>941,063</u>	<u>1,355,483</u>
		1,167,744	1,498,606
<b>CREDITORS</b>			
Amounts falling due within one year	14	(20,731)	(31,427)
		<u>1,147,013</u>	<u>1,467,179</u>
<b>NET CURRENT ASSETS</b>			
		<u>2,217,059</u>	<u>2,070,892</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>2,217,059</u>	<u>2,070,892</u>
<b>NET ASSETS</b>			
		<u>2,217,059</u>	<u>2,070,892</u>
<b>FUNDS</b>	17		
Unrestricted funds		2,187,535	2,034,979
Restricted funds		<u>29,524</u>	<u>35,913</u>
<b>TOTAL FUNDS</b>		<u>2,217,059</u>	<u>2,070,892</u>

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



.....  
Ms S Turner - Trustee

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>76,850</u>	<u>361,971</u>
Net cash provided by operating activities		<u>76,850</u>	<u>361,971</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(498,237)	(108,725)
Interest received		<u>6,967</u>	<u>3,291</u>
Net cash used in investing activities		<u>(491,270)</u>	<u>(105,434)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(414,420)	256,537
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,355,483</u>	<u>1,098,946</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>941,063</u></u>	<u><u>1,355,483</u></u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	146,166	202,419
<b>Adjustments for:</b>		
Depreciation charges	31,905	35,882
Interest received	(6,967)	(3,291)
Decrease/(increase) in stocks	2,179	(1,766)
(Increase)/decrease in debtors	(85,744)	119,029
(Decrease)/increase in creditors	<u>(10,689)</u>	<u>9,698</u>
<b>Net cash provided by operations</b>	<u><u>76,850</u></u>	<u><u>361,971</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.22 £	Cash flow £	At 30.6.23 £
<b>Net cash</b>			
Cash at bank	<u>1,355,483</u>	<u>(414,420)</u>	<u>941,063</u>
	<u>1,355,483</u>	<u>(414,420)</u>	<u>941,063</u>
<b>Total</b>	<u><u>1,355,483</u></u>	<u><u>(414,420)</u></u>	<u><u>941,063</u></u>

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

##### **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.

##### **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.

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2023

#### 1. ACCOUNTING POLICIES - continued

##### **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 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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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**

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.

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	127,716	129,463
Gift aid	37,352	35,865
Legacies	255,528	246,121
Grants	60,650	70,229
Other income	<u>1,895</u>	<u>4,574</u>
	<u>483,141</u>	<u>486,252</u>

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

	2023	2022
	£	£
Marjorie Coote Animal Charity Trust	1,000	-
The Michael & Shirley Hunt Charitabe Trust	1,000	1,000
The Jean Sainsbury Animal WelfareTrust	9,000	10,000
Chichester District Council	10,000	2,000
Ferry Farm Community Fund	1,500	-
The Rose Animal Welfare Trust	5,000	-
The Beryl Evetts and Robert Luff Animal Welfare Trust	3,500	5,000
Sir John Summers Trust	250	250
Co-operative Local Community Fund	-	2,014
Animal Friends Insurance	5,000	6,000
Other grants	-	5,913
Arnold Clark Foundation	-	1,000
The Audrey Lamb Trust	2,000	2,000
The David Family	-	2,000
Idris and Margaret Jones Charitable Trust	-	20,000
Charities Trust	-	3,500
M J Camp Charitable Foundation	1,000	2,000
The Ostacchini Family Charitable Trust	-	5,000
The Animal Defence Trust	-	1,000
Southern Co-Op	500	1,552
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 Oylly Carte	4,000	-
The DS Smith Charity	<u>1,000</u>	<u>-</u>
	<u>60,650</u>	<u>70,229</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Shop donations	16,617	17,325
Shop income	<u>314,577</u>	<u>322,224</u>
	<u>331,194</u>	<u>339,549</u>

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>6,967</u>	<u>3,291</u>

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

**5. RAISING FUNDS**

**Other trading activities**

	2023	2022
	£	£
Staff costs	129,743	125,530
Other operating leases	61,640	60,399
Other costs	<u>75,254</u>	<u>59,825</u>
	<u>266,637</u>	<u>245,754</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Care for birds and other wildlife	<u>391,778</u>	<u>16,721</u>	<u>408,499</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Care for birds and other wildlife	<u>9,930</u>	<u>6,791</u>	<u>16,721</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**7. SUPPORT COSTS - continued**

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

**Management**

	2023	2022
	Care for birds and other wildlife £	Total activities £
Postage and stationery	6,022	5,205
Sundries	3,069	10,259
Motor expenses	<u>839</u>	<u>1,082</u>
	<u>9,930</u>	<u>16,546</u>

**Governance costs**

	2023	2022
	Care for birds and other wildlife £	Total activities £
Auditors' remuneration	-	672
Professional fees	4,861	4,852
Independent examination fees	<u>1,930</u>	<u>2,100</u>
	<u>6,791</u>	<u>7,624</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

During the year no trustees were reimbursed out of pocket expenses. (2022 - One trustee was reimbursed £6)

**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	358,208	344,700
Social security costs	19,037	16,503
Other pension costs	<u>5,731</u>	<u>5,589</u>
	<u>382,976</u>	<u>366,792</u>

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 £91,580 (2022: £87,963).

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**9. STAFF COSTS - continued**

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

	2023	2022
Management	3	3
Hospital	10	11
Shops	<u>10</u>	<u>11</u>
	<u><u>23</u></u>	<u><u>25</u></u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	414,731	71,521	486,252
Other trading activities	339,549	-	339,549
Investment income	<u>3,291</u>	<u>-</u>	<u>3,291</u>
<b>Total</b>	<u><u>757,571</u></u>	<u><u>71,521</u></u>	<u><u>829,092</u></u>
<b>EXPENDITURE ON</b>			
Raising funds	245,754	-	245,754
<b>Charitable activities</b>			
Care for birds and other wildlife	<u>294,975</u>	<u>85,944</u>	<u>380,919</u>
<b>Total</b>	<u><u>540,729</u></u>	<u><u>85,944</u></u>	<u><u>626,673</u></u>
<b>NET INCOME/(EXPENDITURE)</b>	216,842	(14,423)	202,419
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,818,138</u>	<u>50,335</u>	<u>1,868,473</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,034,980</u></u>	<u><u>35,912</u></u>	<u><u>2,070,892</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 July 2022	566,653	189,796	756,449
Additions	<u>488,913</u>	<u>9,324</u>	<u>498,237</u>
At 30 June 2023	<u>1,055,566</u>	<u>199,120</u>	<u>1,254,686</u>
<b>DEPRECIATION</b>			
At 1 July 2022	45,649	107,087	152,736
Charge for year	<u>8,895</u>	<u>23,009</u>	<u>31,904</u>
At 30 June 2023	<u>54,544</u>	<u>130,096</u>	<u>184,640</u>
<b>NET BOOK VALUE</b>			
At 30 June 2023	<u>1,001,022</u>	<u>69,024</u>	<u>1,070,046</u>
At 30 June 2022	<u>521,004</u>	<u>82,709</u>	<u>603,713</u>

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

**12. STOCKS**

	2023 £	2022 £
Stocks	<u>14,767</u>	<u>16,946</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	559	843
Other debtors	187,791	102,723
VAT	3,701	1,336
Prepayments and accrued income	<u>19,863</u>	<u>21,275</u>
	<u>211,914</u>	<u>126,177</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	13,057	23,308
Other creditors	<u>7,674</u>	<u>8,119</u>
	<u>20,731</u>	<u>31,427</u>

**15. LEASING AGREEMENTS**

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

	2023 £	2022 £
Within one year	18,500	28,725
Between one and five years	<u>-</u>	<u>18,500</u>
	<u>18,500</u>	<u>47,225</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	1,070,046	-	1,070,046	603,713
Current assets	1,138,220	29,524	1,167,744	1,498,606
Current liabilities	<u>(20,731)</u>	<u>-</u>	<u>(20,731)</u>	<u>(31,427)</u>
	<u>2,187,535</u>	<u>29,524</u>	<u>2,217,059</u>	<u>2,070,892</u>

**17. MOVEMENT IN FUNDS**

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
<b>Unrestricted funds</b>				
General fund	1,231,558	533,293	(40,112)	1,724,739
Big Build	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	-
Rehabilitation Units	<u>40,000</u>	<u>-</u>	<u>30,000</u>	<u>70,000</u>
	2,034,980	152,555	-	2,187,535
<b>Restricted funds</b>				
Rehabilitation unit appeal	4,151	(3,809)	-	342
'Respect & Protect' project	5,216	(1,325)	-	3,891
Big Build	15,902	(14,934)	-	968
Small Projects	<u>10,644</u>	<u>13,679</u>	<u>-</u>	<u>24,323</u>
	<u>35,913</u>	<u>(6,389)</u>	<u>-</u>	<u>29,524</u>
<b>TOTAL FUNDS</b>	<u>2,070,893</u>	<u>146,166</u>	<u>-</u>	<u>2,217,059</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**17. 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 fund	759,337	(226,044)	533,293
Big Build	-	(357,204)	(357,204)
Hospital Improvements	-	(429)	(429)
Small Projects	-	(4,830)	(4,830)
CIO Fees	-	(18,275)	(18,275)
	<u>759,337</u>	<u>(606,782)</u>	<u>152,555</u>
<b>Restricted funds</b>			
Rehabilitation unit appeal	10,970	(14,779)	(3,809)
'Respect & Protect' project	13,045	(14,370)	(1,325)
Big Build	3,010	(17,944)	(14,934)
Small Projects	34,940	(21,261)	13,679
	<u>61,965</u>	<u>(68,354)</u>	<u>(6,389)</u>
<b>TOTAL FUNDS</b>	<u><u>821,302</u></u>	<u><u>(675,136)</u></u>	<u><u>146,166</u></u>

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
<b>Unrestricted funds</b>				
General fund	1,244,472	231,037	(243,952)	1,231,557
Big Build	550,000	(3,952)	203,952	750,000
Hospital Improvements	2,500	(1,346)	-	1,154
Small Projects	5,666	(2,685)	-	2,981
New Database	7,500	-	-	7,500
CIO Fees	8,000	(6,213)	-	1,787
Rehabilitation Units	-	-	40,000	40,000
	<u>1,818,138</u>	<u>216,841</u>	<u>-</u>	<u>2,034,979</u>
<b>Restricted funds</b>				
Rehabilitation unit appeal	14,513	(10,362)	-	4,151
'Respect & Protect' project	14,574	(9,358)	-	5,216
Big Build	4,360	11,542	-	15,902
Hospital Improvements	1,288	(1,288)	-	-
Small Projects	15,600	(4,956)	-	10,644
	<u>50,335</u>	<u>(14,422)</u>	<u>-</u>	<u>35,913</u>
<b>TOTAL FUNDS</b>	<u><u>1,868,473</u></u>	<u><u>202,419</u></u>	<u><u>-</u></u>	<u><u>2,070,892</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**17. 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 fund	757,571	(526,534)	231,037
Big Build	-	(3,952)	(3,952)
Hospital Improvements	-	(1,346)	(1,346)
Small Projects	-	(2,685)	(2,685)
CIO Fees	-	(6,213)	(6,213)
	<u>757,571</u>	<u>(540,730)</u>	216,841
<b>Restricted funds</b>			
Rehabilitation unit appeal	-	(10,362)	(10,362)
'Respect & Protect' project	-	(9,358)	(9,358)
Big Build	50,786	(39,244)	11,542
Hospital Improvements	-	(1,288)	(1,288)
Small Projects	<u>20,735</u>	<u>(25,691)</u>	<u>(4,956)</u>
	<u>71,521</u>	<u>(85,943)</u>	<u>(14,422)</u>
<b>TOTAL FUNDS</b>	<u><u>829,092</u></u>	<u><u>(626,673)</u></u>	<u><u>202,419</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:**

**Hospital Improvements** - Funds have been designated for hospital upgrades such as a new door and windows, new floor, refitted washroom and refurbished staff area.

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

**Small projects** - Funds were designated to upgrade the kitchen in the staff accommodation.

**CIO Fees** - Funds were designated to cover legal fees associated with the costs of changing the corporate structure of the Charity.

**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 BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

**18. RELATED PARTY DISCLOSURES**

There are no related party transactions within the year.

**19. 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 2023 the Charity has not been notified of any legacies which have not been recognised as income in these accounts.

**BRENT LODGE BIRD AND WILDLIFE TRUST**

England & Wales - Charity number 276179

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# Accounts

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# BRENT LODGE BIRD & WILDLIFE TRUST

Unaudited

## TRUSTEES' REPORT & FINANCIAL STATEMENTS

For the year ended 30 June 2022

Registered in England & Wales Charity No. 276179

## BRENT LODGE BIRD AND WILDLIFE TRUST

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 30 June 2022.

Charity Names:	Brent Lodge Bird and Wildlife Trust
Registered Charity Number:	276179
Trustees:	Ms Sharon Turner, Chair Mr Ross Kynvin (appointed 01 July 2021) Mr George Sayer (appointed 01 July 2021) Mrs Teresa Dixon (resigned 30 November 2022) Mr Fergus Michael French (resigned 19 August 2021) 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
Founder:	Mr Dennis Fenter MBE
Vet Advisor:	Mr Richard Edwards MSc MA VetMB MRCVS
Independent Examiner:	S Mackie, FCA, Morris Crocker Chartered Accountants Station House, North St, Havant PO9 1QU
Bank:	Barclays Bank Plc, Leicester, LE87 2BB United Trust Bank The Cambridge Building Society Redwood Bank Ltd

## 1.0 INTRODUCTION

The Trustees are pleased to present their annual report together with the financial statements of Brent Lodge Bird and Wildlife Trust for the year ended 30 June 2022. 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) (effective 1 January 2019)

## 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 2021 calendar year the Charity admitted 3,236 wildlife casualties and orphans requiring treatment or care.

The Charity faced operational challenges from the Coronavirus pandemic which impacted staff and significantly reduced volunteer hours, and from the risks associated with Avian influenza outbreaks in the UK.

Patient medical costs and food bills rose, staffing and overtime costs increased, and new PPE equipment and preventative measures to improve bio-security at the Hospital site were costly. Our Charity shops could only open intermittently, fundraising events were restricted, and direct donations dropped. However, the careful management of our budget, together with creative fundraising activities and receipt of legacies enabled us to maintain a functioning wildlife hospital and continue our planned improvements to patient facilities and welfare.

The Board moved ahead with changing the Charity status from a Charitable Association to a Charitable Incorporated Organisation (CIO) named Brent Lodge Wildlife Hospital. The Charity Commission for England & Wales approved the registration on 20th July 2022. We recruited a new Trustee, Ms Amy Stride, who brings retail and online marketing experience to ensure the Board has a broad skillset, suitable for managing a growing and forward-looking Charity.

The year's big highlight was the receipt of planning consent and funding to start the construction of our new Patient Admissions Building aimed for completion in 2023. The new facility will provide a new hospital reception, triage, patient wards, and a veterinary treatment room to benefit the most seriously injured, ill, or young wildlife patients.

Our wildlife welfare helpline answered thousands of calls from concerned members of the public. Grants are funding an Educational Officer to lead our 'Respect & Protect' outreach programme to raise wildlife awareness in schools and the local community.

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 2021 and ending 30<sup>th</sup> June 2022.



**Sharon Turner**

Chair of the Board of Trustees

## 3.0 STRUCTURE AND GOVERNANCE

### 3.1 GOVERNING DOCUMENTS

The Trust is an unincorporated trust, registered with the Charity Commissioners, Charity number 276179. It is governed by its Deed of Trust dated 17<sup>th</sup> June 1978. The Trust also uses the name Brent Lodge Wildlife Hospital for general purposes and for informal external communications.

### 3.2 GOVERNANCE

The charity is governed by the Trustees. Trustee meetings are held on a regular basis, typically once a quarter. Also, on a regular basis, meetings are held between Trustees and the management staff 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 the 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
- The employed staff complement for the year was 25

A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spend request for an unbudgeted item needs a supporting business case and majority Trustee approval. Monthly financial spot checks are undertaken by a Trustee and are minuted at quarterly meetings.

Staff remuneration is decided 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 Trustee



### **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 a local practice - AlphaPet – which assists with patients requiring veterinary treatment on a free of charge or cost-only basis. A grant award funded the employment of a part time veterinary nurse who assists with specialist wildlife medicine and surgical procedures.

### **3.6 RISK MANAGEMENT**

The Trustees and General Manager undertake an annual review of the risks and challenges the Charity may face and the appropriate means to mitigate them. They are recorded in a risk register. The greatest risk faced by the Charity this year was the potential for an outbreak of Avian Influenza at the Hospital site. Appropriate capital investment was made to mitigate the risk together with staff training on bio-security protocols.

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 our most recent audit concerning compliance, legislation and health & safety, the charity once again received a pass rating of 100%.

### **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 twelve-month priority action plan is agreed with the team for implementation, funding, and outcomes.

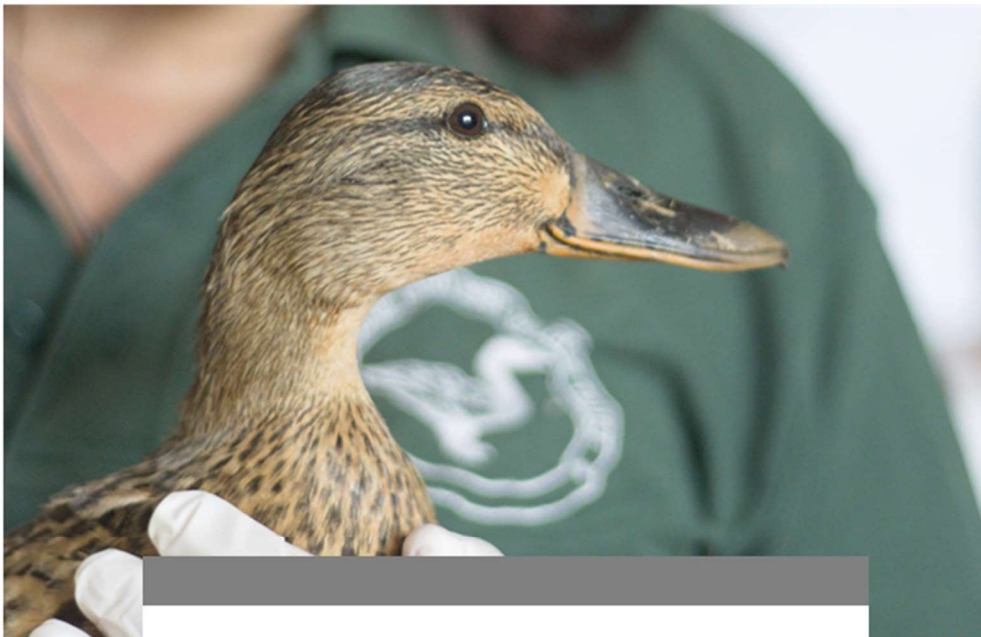
## 4.0 MISSION & AIMS

Our founder, Dennis Fenter MBE, first began a rehabilitation centre for wild birds in 1971. Brent Lodge Bird & Wildlife Trust received charitable status in 1978.



### 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.

## **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 2021 calendar year.



# OUR IMPACTS

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

2021



**3,236**  
patients treated



**20**  
species of mammals  
admitted



**75**  
species of birds  
admitted



**250**  
road traffic  
casualties



**730**  
hedgehogs treated



**1,800**  
summer  
casualties



**350**  
water bird  
casualties treated



**460**  
animals treated for  
cat or dog attacks



**850**  
garden bird  
casualties treated



**50**  
years of wildlife care  
celebrated



**11**  
incubators added to  
our hospital ward



**1**  
Animal Ambulance  
funded

## 5.2 WILDLIFE PATIENTS

In 2021 we treated 3,236 wildlife casualties admitted from members of the public, RSPCA inspectors, wildlife police officers, veterinary clinics, animal emergency services and other local conservation organisations. We continued our efforts to successfully treat and release 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:

- The UK saw an increase in the number of reported Avian Influenza cases. We implemented a precautionary and temporary restriction on the admission of those bird species considered to be high risk. Emergency quarantine and patient protocols were announced.
- Patient numbers began to rise following a drop in admissions during the Coronavirus restrictions in 2020.
- A continuing increase in garden bird and summer casualties - likely to be the result of an overall awareness and concern of wildlife decline due to local and nationwide campaigns.
- An increase in young birds and mammals injured by cats and dogs.
- An increase in perfectly healthy baby birds and mammals mistakenly taken from their homes and brought into our care.
- A rising trend in well-meaning, but uninformed people treating wildlife casualties in their own homes, resulting in weak, malnourished patients suffering unnecessary pain and stress. Often brought to our hospital too late, many of these patients had to be humanely euthanised.
- A 20% increase in hedgehog admissions, predominantly from second litters being born too late in the season leaving some hoglets too small to survive the winter months or left vulnerable to predator attacks.
- A rise in birds and mammals injured by road traffic collisions – likely to be a result of the increase in road traffic after the relaxing of the Coronavirus lockdown restrictions.
- A continued upward trend in animal welfare enquires via phone, social media and email from the public, veterinary professionals and organisations.
- A rise in species requiring specialised rehabilitation (eg swifts, swallows and bats). This identified a need for new species-specific enclosures and staff training to increase chances of a successful release.

## 5.3 WILDLIFE PATIENT FACILITIES & CARE IMPROVEMENTS

This year the following Hospital improvements were achieved:

- Biosecurity upgrades included the addition of entrance porches and roofing to outdoor enclosures
- Construction of a new garden bird outdoor enclosure
- Construction of new outdoor specialised swift/house-martin and rabbit enclosures
- Construction of a patient X-ray room and associated equipment
- Construction began on Phase 4 of our capital project – Big Build, for a new Admissions Building
- Appeal funding was secured to purchase a new animal ambulance vehicle
- Appeal funding was secured to purchase new specialist hedgehog maternity kennels
- Thanks to grant funding all outdated and poorly functioning hospital and admin PCs and laptops were replaced with upgraded and higher-specification equipment
- A veterinary nurse was employed and joined the hospital team
- The hospital patient record database was upgraded and networked

## 5.4 VOLUNTEERS

The Charity relies heavily on the generous support given by volunteers. At times during the Coronavirus pandemic it was necessary to restrict all volunteering at the hospital site followed by the phased re-introduction of our most experienced animal care volunteers and work experience students studying animal care related courses.

A new volunteer handbook was produced for use in inductions, training, and on-going health and safety and risk assessments. Avian Influenza preventative measures apply to all hospital staff and volunteers and this year included the purchase of additional day-to-day PPE and the implementation of strict standard operating practices.

A volunteer rota is used to capture data on work placement and voluntary hours donated to the Charity, which this year equated to £38,000, had those volunteer hours been paid.

## 5.5 FUNDRAISING

The public health measures associated with Coronavirus have continued to impact fundraising activities. The restrictions of 'in-person' activities caused a decline in cash donations and our focus shifted to online donations and digital fundraising activities or targeted appeals.

Urgent fundraising appeals were launched to meet the costs associated with additional PPE equipment and quarantine facilities needed to reduce the risk of Avian Influenza.

A dramatic rise in the cost of staff, animal feed, bedding, cleaning supplies and energy bills resulted in a change of focus to increase fundraising streams for general funds. Training is in place to increase our knowledge of digital marketing to keep up with future fundraising trends and ensure appeals reach their deserved potential.

Of the budgeted projects to upgrade patient welfare facilities and equipment, we are pleased to report that the majority of these were funded by Charitable Trusts, appeals and corporate partnerships. Many of the funds for these projects will be carried forward and completed next year.

## 5.6 RETAIL

Retail fundraising activities continue to be an important source of income to fund Hospital running costs. After Government Coronavirus regulations were lifted our Charity shops in Bognor Regis, Mengham, Selsey and Worthing reopened and embraced the opportunity to welcome back our customers and supporters.

Shop locations, leases, and the income they generate are reviewed annually to ensure that the retail strategy provides good value and benefit for the Charity. These shops raise our profile in local communities - often the first point of awareness of the Charity's work, and provide good, local employment to shop managers, productive volunteering opportunities to a range of age groups, tenants to ailing high streets, and environmental benefits through the reuse and recycling of unwanted goods.

Our online web shop also provides an income stream.

This year's retail income highlights are:

- £339,549 contributed to the Charity's income
- £266,784 total donated sales
- £20,209 generated in Retail Gift Aid income
- £34,285 total new goods sales
- 34.5 tons recycled of unsaleable goods, generating £5,136.

## 5.7 COMMUNICATIONS

We continued to improve and renew our communications material as part of our ongoing 'refresh' programme to achieve the highest impact for raising awareness of the Charity, increase supporter retention, and to attract new donors. We are receiving positive feedback from supporters and donors from the refreshed newsletters and communication materials.

We are making the most of free tools and platforms available to non-profit organisations for greater impact and to reduce expenditure on traditional paper-based mail-outs and postage.

We featured wildlife welfare articles and patient stories in local press, magazines, on social media and local newsletters as channels to relay patient stories and important bio-security updates on UK Avian Influenza.

## 5.8 OUTREACH

We are grateful for the support and generosity of restricted grants and appeals for our Respect & Protect educational programme. Now in its third year we have recruited and trained an Education Officer to lead the initiative and deliver fun and memorable learning experiences for young people.

- Helping to boost confidence, social skills, communication, motivation and physical skills which are transferable to the engagement in the community and to their own lives.
- Inspires young people to respect and protect wildlife through furthering their knowledge.
- Encourages young people to be active outdoors, take part in community initiatives and reconnect with nature to improve health and wellbeing.
- Increases their understanding of how human activities can directly affect the community, wildlife and climate change.
- Support their understanding on how to make practical and positive changes for the better.

Large organisations such as The Sussex Wildlife Trust are calling for the government to include wildlife and nature based topics to be included in the future school curriculum. We use visits to encourage donations and collect essential Wishlist items for the Hospital. Coronavirus restrictions limited our outreach work at the start of year but since restrictions were lifted we are now delivering fun and engaging talks and workshops to dozens of schools and community groups.

A focus for 2023 will be to apply for further grants so we can deliver more visits and help the programme reach its full potential and reach more young people.

## 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 who work so hard to provide patient care, the fundraising, and the support systems needed to run the Charity

Grants for general funds from:

- M J Camp Foundation
- The Ostacchini Family Trust
- Sir John Sumner Trust
- The Audrey Lamb Charitable Trust
- The David Family Foundation
- Southern Cooperative Community Fund
- Aviva Community Fund
- The Jean Sainsbury Animal Welfare Trust
- The Idris and Margaret Jones Charitable Trust
- Chichester District Council

Grants towards patient care units and Big Build project:

- The Michael and Shirley Hunt Trust
- Aviva Community Fund
- Animal Defence Trust
- Prowting Charitable Trust
- SEIB Awards

Grants towards Bio Security measures

- Aviva Community Fund
- Animal Friends Insurance
- The Arnold Clark Foundation
- The Beryl Evetts and Robert Luff Animal Welfare Trust

## 6.0 FINANCIAL SUMMARY

Financial review for the year ended 30 June 2022.

### 6.1 FINANCIAL HIGHLIGHTS

The Charity ended the year in a positive financial position with a net surplus despite the impacts of Coronavirus on fundraising and income, and avian flu on our costs.

Last year, we planned to focus on growing our regular donations and we are excited to report that our work in this area has led to an increase in standing orders of 33% this financial year. Additionally, responses to appeals almost doubled this year, from £20,180 to £39,171. We also issued a number of successful appeals for 'wishlist' items for our hospital, which allowed us to save almost £2,000 on our

feed and bedding costs. We are very grateful for the generous support we have received from members of the public.

Sales of donated goods in our charity shops continues to be a strong revenue stream for us, so we are developing this area with an exciting pop-up shop model launching in Spring 2023. This will allow us to be flexible, gain more presence in different localities, and minimise the costs associated with holding permanent premises.

Once again, the Charity benefited from the generosity of those who chose to remember us in their Will. We were notified during the year of legacies totalling almost £200,000, and the Trustees have been able to designate a substantial proportion of these to future phases of the Big Build project.

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

## 6.2 OPERATIONAL EFFICIENCY

Each financial year the management team review all suppliers, contracts, leases, products and services provided to Brent Lodge Wildlife Hospital. This is to ensure the charity is receiving the best value for money and that the products/services provided are of the highest quality.

The charity reviews its income and expenditure quarterly ensuring it is in line with expected budgeted amounts and reports these to the Trustees. Our ongoing aim is to ensure increased operational efficiency, through effective general management, cost control and appropriate capital expenditure reducing ongoing costs while increasing overall income.

We are committed to reducing our environmental footprint and have plans to reduce our future energy use and costs. Our new Patients Admissions Building aims to be carbon-neutral powered by renewable energy.

## 6.3 FINANCIAL RESERVES POLICY

As per our Finance Policy, the charity is required to hold an estimated six months of operating costs in reserve. The amount to be set is updated annually following sign-off of the budget for the year.

The reserves position this year is described below:

- £180,000 set as the reserves target
- £2,070,892 total funds held (as of the date of the Statement of Financial Position)
- £35,913 are restricted funds
- £13,422 are funds designated by the Trustees for small projects including upgrades to hospital fixtures
- £40,000 are funds designated by the Trustees for Rehabilitation Units
- £750,000 are funds designated by the Trustees for future phases of the Big Build
- £140,000 are funds paid post balance sheet date additional to budget for Phase 4 due to rising cost of materials
- £270,000 invested in long-term accounts to be released in the closing phases of the Big Build
- £603,713 are tied to tangible fixed assets
- £217,844 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 fourth 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** – Work on 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 2021.

Total Cost £25,457.

**Phase Four** - £399,452 has been designated towards a new Patients Admissions Building. Construction has begun and is due to be completed in Spring 2023.

### **Patient Care Units Appeal**

To date £60,000 has been designated towards the procurement of 12 bespoke polypropylene care units and advanced incubators to provide suitable kennel facilities for the Admissions Building.

### **Badger Care Block**

An old and dilapidated mammal unit will be replaced with a new badger care block suitable for housing and treatment of injured badgers.

### **Animal Ambulance**

A new animal ambulance was purchased and has delivered improved wildlife patient transportation. In early 2023 the ambulance will be retrofitted with specialist kennels to ensure safe transportation for all types of species.

## 6.5 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 24<sup>th</sup> April 2023 and signed on their behalf by Ms Sharon Turner, Chair of the Board of Trustees.

A handwritten signature in blue ink, appearing to read 'S Turner', is positioned below the text of the approval statement.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRENT LODGE BIRD AND WILDLIFE TRUST**

**Independent examiner's report to the trustees of Brent Lodge Bird and Wildlife Trust**

I report to the charity trustees on my examination of the accounts of Brent Lodge Bird and Wildlife Trust (the Trust) for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: 26<sup>th</sup> April 2023

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	414,731	71,521	486,252	829,835
Other trading activities	3	339,549	-	339,549	246,039
Investment income	4	<u>3,291</u>	<u>-</u>	<u>3,291</u>	<u>1,350</u>
<b>Total</b>		<u>757,571</u>	<u>71,521</u>	<u>829,092</u>	<u>1,077,224</u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	245,754	-	245,754	228,352
<b>Charitable activities</b>	6				
Care for birds and other wildlife		<u>294,975</u>	<u>85,944</u>	<u>380,919</u>	<u>357,062</u>
<b>Total</b>		<u>540,729</u>	<u>85,944</u>	<u>626,673</u>	<u>585,414</u>
 <b>NET INCOME/(EXPENDITURE)</b>		216,842	(14,423)	202,419	491,810
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,818,138</u>	<u>50,335</u>	<u>1,868,473</u>	<u>1,376,663</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,034,980</u></u>	<u><u>35,912</u></u>	<u><u>2,070,892</u></u>	<u><u>1,868,473</u></u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**BALANCE SHEET  
30 JUNE 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	11	603,713	530,870
<b>CURRENT ASSETS</b>			
Stocks	12	16,946	15,180
Debtors	13	126,177	245,206
Cash at bank		<u>1,355,483</u>	<u>1,098,946</u>
		1,498,606	1,359,332
<b>CREDITORS</b>			
Amounts falling due within one year	14	(31,427)	(21,729)
		<u>1,467,179</u>	<u>1,337,603</u>
<b>NET CURRENT ASSETS</b>			
		<u>2,070,892</u>	<u>1,868,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>2,070,892</u>	<u>1,868,473</u>
<b>NET ASSETS</b>			
		<u>2,070,892</u>	<u>1,868,473</u>
<b>FUNDS</b>	17		
Unrestricted funds		2,034,979	1,818,138
Restricted funds		<u>35,913</u>	<u>50,335</u>
<b>TOTAL FUNDS</b>		<u>2,070,892</u>	<u>1,868,473</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24<sup>th</sup> April 2023 and were signed on its behalf by:



Ms S Turner - Trustee

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Cash generated from operations      1	<u>361,971</u>	<u>771,572</u>
Net cash provided by operating activities	<u>361,971</u>	<u>771,572</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(108,725)	(61,651)
Interest received	<u>3,291</u>	<u>1,350</u>
Net cash used in investing activities	<u>(105,434)</u>	<u>(60,301)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	256,537	711,271
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>1,098,946</u>	<u>387,675</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>1,355,483</u></u>	<u><u>1,098,946</u></u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	202,419	491,810
<b>Adjustments for:</b>		
Depreciation charges	35,882	24,063
Loss on disposal of fixed assets	-	2,300
Interest received	(3,291)	(1,350)
Increase in stocks	(1,766)	(682)
Decrease in debtors	119,029	256,986
Increase/(decrease) in creditors	<u>9,698</u>	<u>(1,555)</u>
<b>Net cash provided by operations</b>	<u><u>361,971</u></u>	<u><u>771,572</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.7.21 £	Cash flow £	At 30.6.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>1,098,946</u>	<u>256,537</u>	<u>1,355,483</u>
	<u>1,098,946</u>	<u>256,537</u>	<u>1,355,483</u>
<b>Total</b>	<u><u>1,098,946</u></u>	<u><u>256,537</u></u>	<u><u>1,355,483</u></u>

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

##### **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.

##### **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.

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2022

#### 1. ACCOUNTING POLICIES - continued

##### **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 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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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**

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.

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	129,463	146,892
Gift aid	35,865	15,393
Legacies	246,121	530,806
Grants	70,229	136,322
Other income	4,574	422
	<u>486,252</u>	<u>829,835</u>

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

	2022	2021
	£	£
Worthing Borough Council	-	12,574
Havant Borough Council	-	25,721
Chichester District Council	2,000	25,149
Arun District Council	-	12,575
Coronavirus Job Retention Scheme	-	28,465
The Michael and Shirley Hunt Charitable Trust	1,000	-
The Jean Sainsbury Animal Welfare Trust	10,000	10,000
Prowting Charitable Trust	4,500	-
Tesco Bags of Help	-	1,995
Ferry Farm Community Fund	-	1,250
The Rose Animal Welfare Trust	-	5,000
The Beryl Evetts and Robert Luff Animal Welfare Trust	5,000	2,500
Sir John Summers Trust	250	-
The Robert Clutterbuck Charitable Trust	-	2,500
Co-operative Local Community Fund	3,966	2,144
E M Sage Charitable Trust	-	1,000
R G Hills Charitable Trust	-	1,000
Animal Friends Insurance	6,000	3,000
Other grants	1,013	1,449
Arnold Clark Foundation	1,000	-
The Audrey Lamb Trust	2,000	-
The David Family Foundation	2,000	-
Idris and Margaret Jones Charitable Trust	20,000	-
SEIB Awards	3,500	-
M J Camp Charitable Foundation	2,000	-
The Ostacchini Family Charitable Trust	5,000	-
The Animal Defence Trust	1,000	-
	<u>70,229</u>	<u>136,322</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Shop donations	17,325	9,189
Shop income	<u>322,224</u>	<u>236,850</u>
	<u>339,549</u>	<u>246,039</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>3,291</u>	<u>1,350</u>

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

**5. RAISING FUNDS**

**Other trading activities**

	2022	2021
	£	£
Staff costs	125,530	116,712
Other operating leases	60,399	61,227
Other costs	<u>59,825</u>	<u>50,413</u>
	<u>245,754</u>	<u>228,352</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Care for birds and other wildlife	<u>356,749</u>	<u>24,170</u>	<u>380,919</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Care for birds and other wildlife	<u>16,546</u>	<u>7,624</u>	<u>24,170</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**7. SUPPORT COSTS - continued**

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

**Management**

	2022	2021
	Care for birds and other wildlife £	Total activities £
Postage and stationery	5,205	6,153
Sundries	10,259	3,758
Motor expenses	<u>1,082</u>	<u>33</u>
	<u>16,546</u>	<u>9,944</u>

**Governance costs**

	2022	2021
	Care for birds and other wildlife £	Total activities £
Auditors' remuneration	672	6,260
Professional fees	4,852	4,963
Independent examination fees	<u>2,100</u>	<u>-</u>
	<u>7,624</u>	<u>11,223</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**Trustees' expenses**

During the year one trustee (2021: nil) was reimbursed out of pocket expenses totalling £6 (2021: £0).

**9. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	344,700	325,873
Social security costs	16,503	14,392
Other pension costs	<u>5,589</u>	<u>4,802</u>
	<u>366,792</u>	<u>345,067</u>

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 £87,963 (2021: £83,166).

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**9. STAFF COSTS - continued**

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

	2022	2021
Management	3	3
Hospital	11	11
Shops	<u>11</u>	<u>11</u>
	<u><u>25</u></u>	<u><u>25</u></u>

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	752,404	77,431	829,835
Other trading activities	246,039	-	246,039
Investment income	<u>1,350</u>	<u>-</u>	<u>1,350</u>
<b>Total</b>	<u><u>999,793</u></u>	<u><u>77,431</u></u>	<u><u>1,077,224</u></u>
 <b>EXPENDITURE ON</b>			
Raising funds	228,352	-	228,352
<b>Charitable activities</b>			
Care for birds and other wildlife	<u>280,470</u>	<u>76,592</u>	<u>357,062</u>
<b>Total</b>	<u><u>508,822</u></u>	<u><u>76,592</u></u>	<u><u>585,414</u></u>
 <b>NET INCOME</b>	490,971	839	491,810
<b>Transfers between funds</b>	<u>255</u>	<u>(255)</u>	<u>-</u>
<b>Net movement in funds</b>	491,226	584	491,810
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,326,913</u>	<u>49,750</u>	<u>1,376,663</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,818,139</u></u>	<u><u>50,334</u></u>	<u><u>1,868,473</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 July 2021	520,048	127,676	647,724
Additions	<u>46,605</u>	<u>62,120</u>	<u>108,725</u>
At 30 June 2022	<u>566,653</u>	<u>189,796</u>	<u>756,449</u>
<b>DEPRECIATION</b>			
At 1 July 2021	37,339	79,515	116,854
Charge for year	<u>8,310</u>	<u>27,572</u>	<u>35,882</u>
At 30 June 2022	<u>45,649</u>	<u>107,087</u>	<u>152,736</u>
<b>NET BOOK VALUE</b>			
At 30 June 2022	<u>521,004</u>	<u>82,709</u>	<u>603,713</u>
At 30 June 2021	<u>482,709</u>	<u>48,161</u>	<u>530,870</u>

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

**12. STOCKS**

	2022 £	2021 £
Stocks	<u>16,946</u>	<u>15,180</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	843	860
Other debtors	102,723	216,925
VAT	1,336	785
Prepayments and accrued income	<u>21,275</u>	<u>26,636</u>
	<u>126,177</u>	<u>245,206</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	23,308	9,896
Other creditors	<u>8,119</u>	<u>11,833</u>
	<u><u>31,427</u></u>	<u><u>21,729</u></u>

**15. LEASING AGREEMENTS**

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

	2022	2021
	£	£
Within one year	28,725	56,200
Between one and five years	<u>18,500</u>	<u>47,225</u>
	<u><u>47,225</u></u>	<u><u>103,425</u></u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	603,713	-	603,713	530,870
Current assets	1,462,693	35,913	1,498,606	1,359,332
Current liabilities	<u>(31,427)</u>	<u>-</u>	<u>(31,427)</u>	<u>(21,729)</u>
	<u><u>2,034,979</u></u>	<u><u>35,913</u></u>	<u><u>2,070,892</u></u>	<u><u>1,868,473</u></u>

**17. MOVEMENT IN FUNDS**

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,244,472	231,037	(243,952)	1,231,557
Big Build	550,000	(3,952)	203,952	750,000
Hospital Improvements	2,500	(1,346)	-	1,154
Small Projects	5,666	(2,685)	-	2,981
New Database	7,500	-	-	7,500
CIO Fees	8,000	(6,213)	-	1,787
Rehabilitation Units	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
	1,818,138	216,841	-	2,034,979
<b>Restricted funds</b>				
Rehabilitation unit appeal	14,513	(10,362)	-	4,151
'Respect & Protect' project	14,574	(9,358)	-	5,216
Big Build	4,360	11,542	-	15,902
Hospital Improvements	1,288	(1,288)	-	-
Small Projects	<u>15,600</u>	<u>(4,956)</u>	<u>-</u>	<u>10,644</u>
	<u>50,335</u>	<u>(14,422)</u>	<u>-</u>	<u>35,913</u>
<b>TOTAL FUNDS</b>	<u><u>1,868,473</u></u>	<u><u>202,419</u></u>	<u><u>-</u></u>	<u><u>2,070,892</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**17. 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 fund	757,571	(526,534)	231,037
Big Build	-	(3,952)	(3,952)
Hospital Improvements	-	(1,346)	(1,346)
Small Projects	-	(2,685)	(2,685)
CIO Fees	-	(6,213)	(6,213)
	<u>757,571</u>	<u>(540,730)</u>	216,841
<b>Restricted funds</b>			
Rehabilitation unit appeal	-	(10,362)	(10,362)
'Respect & Protect' project	-	(9,358)	(9,358)
Big Build	50,786	(39,244)	11,542
Hospital Improvements	-	(1,288)	(1,288)
Small Projects	20,735	(25,691)	(4,956)
	<u>71,521</u>	<u>(85,943)</u>	<u>(14,422)</u>
<b>TOTAL FUNDS</b>	<u><u>829,092</u></u>	<u><u>(626,673)</u></u>	<u><u>202,419</u></u>

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
<b>Unrestricted funds</b>				
General fund	998,500	515,858	(269,886)	1,244,472
Hospital master-plan	13,500	(13,300)	(200)	-
Big Build	300,000	(10,969)	260,969	550,000
Hospital Improvements	14,913	(619)	(11,794)	2,500
Small Projects	-	-	5,666	5,666
New Database	-	-	7,500	7,500
CIO Fees	-	-	8,000	8,000
	<u>1,326,913</u>	<u>490,970</u>	255	1,818,138
<b>Restricted funds</b>				
Rehabilitation unit appeal	7,915	6,598	-	14,513
'Respect & Protect' project	20,575	(6,001)	-	14,574
Big Build	18,624	(14,264)	-	4,360
Hospital Improvements	1,237	51	-	1,288
Small Projects	1,399	14,456	(255)	15,600
	<u>49,750</u>	<u>840</u>	<u>(255)</u>	<u>50,335</u>
<b>TOTAL FUNDS</b>	<u><u>1,376,663</u></u>	<u><u>491,810</u></u>	<u><u>-</u></u>	<u><u>1,868,473</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**17. 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 fund	999,793	(483,935)	515,858
Hospital master-plan	-	(13,300)	(13,300)
Big Build	-	(10,969)	(10,969)
Hospital Improvements	-	(619)	(619)
	<u>999,793</u>	<u>(508,823)</u>	<u>490,970</u>
<b>Restricted funds</b>			
Rehabilitation unit appeal	15,250	(8,652)	6,598
'Respect & Protect' project	3,786	(9,787)	(6,001)
Big Build	4,595	(18,859)	(14,264)
Hospital Improvements	9,840	(9,789)	51
Small Projects	15,495	(1,039)	14,456
Coronavirus Job Retention Scheme	28,465	(28,465)	-
	<u>77,431</u>	<u>(76,591)</u>	<u>840</u>
<b>TOTAL FUNDS</b>	<u><u>1,077,224</u></u>	<u><u>(585,414)</u></u>	<u><u>491,810</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' a new 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.

**Hospital Improvements:**

Funds were raised specifically for hospital improvements.

**Small Projects:**

Small Projects is made up of appeals for care units, recovery shed, bio security and animal ambulance. Funds were raised specifically for these appeals.

**Designated funds:**

**Hospital Improvements** - Funds have been designated for hospital upgrades such as a new door and windows, new floor, refitted washroom and refurbished staff area.

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

**Site Masterplan** - Funds were designated for a full site survey to maximise efficient use of space as our patient numbers increase.

**Small projects** - Funds were designated to upgrade the kitchen in the staff accommodation.

**New Database** - Funds were designated to equip and install a new patient record database to track admissions, outcomes, and medication.

**CIO Fees** - Funds were designated to cover legal fees associated with the costs of changing the corporate structure of the Charity.

**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 BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2022**

**18. RELATED PARTY DISCLOSURES**

There are no related party transactions within the year.

**19. 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 2022 the Charity has not been notified of any legacies which have not been recognised as income in these accounts.

**BRENT LODGE BIRD AND WILDLIFE TRUST**

England & Wales - Charity number 276179

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# Accounts

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**BRENT LODGE BIRD & WILDLIFE TRUST**  
**TRUSTEES' REPORT & FINANCIAL STATEMENTS**

For the year ended 30 June 2021

Registered in England & Wales Charity No. 276179

## BRENT LODGE BIRD AND WILDLIFE TRUST

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 30 June 2021.

Charity Names:	Brent Lodge Bird and Wildlife Trust
Registered Charity Number:	276179
Trustees:	Ms Sharon Turner, Chair Mrs Teresa Dixon Mr Fergus Michael French (resigned 19 August 2021) Mr Kevin Hall (resigned 15 February 2021) Mr Ross Kynvin (appointed 01 July 2021) Mr George Sayer (appointed 01 July 2021) Mr Frederick John Walker (resigned 12 March 2021)
Principal Office:	Cow Lane, Sidlesham, Chichester, West Sussex, PO20 7LN
General Manager:	Mr Robert Knight
Property Trustees:	Mr Graham Cole, Mr Paul Hodgson, Mr Mark Randall, Mr Keith Razzell
Founder:	Mr Dennis Fenter MBE
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, Leicester, LE87 2BB United Trust Bank The Cambridge Building Society

## 1.0 INTRODUCTION

The Trustees are pleased to present their annual report together with the financial statements of Brent Lodge Bird and Wildlife Trust for the year ended 30 June 2021. 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 2020 calendar year saw us admitting a total of 3,145 wildlife casualties and orphans. The ongoing effects of human influences, habitat loss, agricultural practices, depleted food sources and shrinking territories continue to have a devastating impact on British wildlife.

The Coronavirus pandemic presented significant challenges requiring rapid responses to government guidance whilst still maintaining a functional wildlife hospital. New facilities and patient admission protocols were put in place for social distancing, staff formed team 'bubbles', and all animal care volunteering and work experience placements ceased. This put additional strain on our staff and costs. It is testament to the resilience and flexibility of our team that patients continued to receive a high level of care with significantly fewer hands to help.

Medical costs and food bills rose, staffing and overtime costs increased and PPE equipment investment was costly. Our Charity shops closed, staff were furloughed, fundraising activities were cancelled or restricted, and direct donations dropped. We are grateful to the government furlough scheme and for local council grants which helped to off-set some of the financial impact. Careful management of our budget, together with creative fundraising, and an unexpected legacy enabled the Charity to maintain appropriate reserves.

Demand for our services continues upwards. To ensure we are not overwhelmed we continued with our "Big Build" programme of improvements and investment in new patient welfare facilities. Funding was secured to complete 5 new large mammal enclosures, build a patient recovery shed, purchase new kennels and incubators, and complete essential hospital upgrades.

Our wildlife welfare helpline answered thousands of calls from members of the public. A number of restricted grants are funding an Educational Officer to lead our 'Respect & Protect' outreach programme to raise awareness in schools and the local community.

During 2021 we paid tribute to our founder – Dennis Fenter, with an anniversary celebrating the 50 years since he began caring for injured wildlife.

Necessary changes were made to the Board of Trustees in order to ensure the skills and experience required for stewardship and good governance in our growing and forward-facing Charity. Thanks to the support of fundraisers, donors, and grants, we have outgrown our small Charity origins. The Board approved changing from a Charitable Association to become a Charitable Incorporated Organisation (CIO) so that we may improve wildlife patient care through a better framework for fundraising. The Board also approved the submission of a planning application for an Admissions Building to better triage incoming patients and improve bio-security on the hospital site.

Despite the unforeseen challenges, hundreds of birds and mammals were successfully rehabilitated and returned to their natural habitats. We are proud to report that the Charity continued to deliver on its mission. I am pleased to present the Trustees Report and Annual Accounts for the year beginning 1<sup>st</sup> July 2020 and ending 30<sup>th</sup> June 2021.

**Sharon Turner**

Chair of the Board of Trustees

## 3.0 STRUCTURE AND GOVERNANCE

### 3.1 Governing Documents

The Trust is an unincorporated trust, registered with the Charity Commissioners, Charity number 276179. It is governed by its Deed of Trust dated 17<sup>th</sup> June 1978. The Trust also uses the name Brent Lodge Wildlife Hospital for general purposes and for informal external communications.

### 3.2 Governance

The charity is governed by the Trustees. Trustee meetings are held on a regular basis, typically once a quarter. Also, on a regular basis, meetings are held between Trustees and the management staff 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 in place and 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 the 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. During 2020/21 Trustees attended webinars for training and guidance on Coronavirus issues and their impacts on charities.

### 3.4 Day-to-day Operational Management

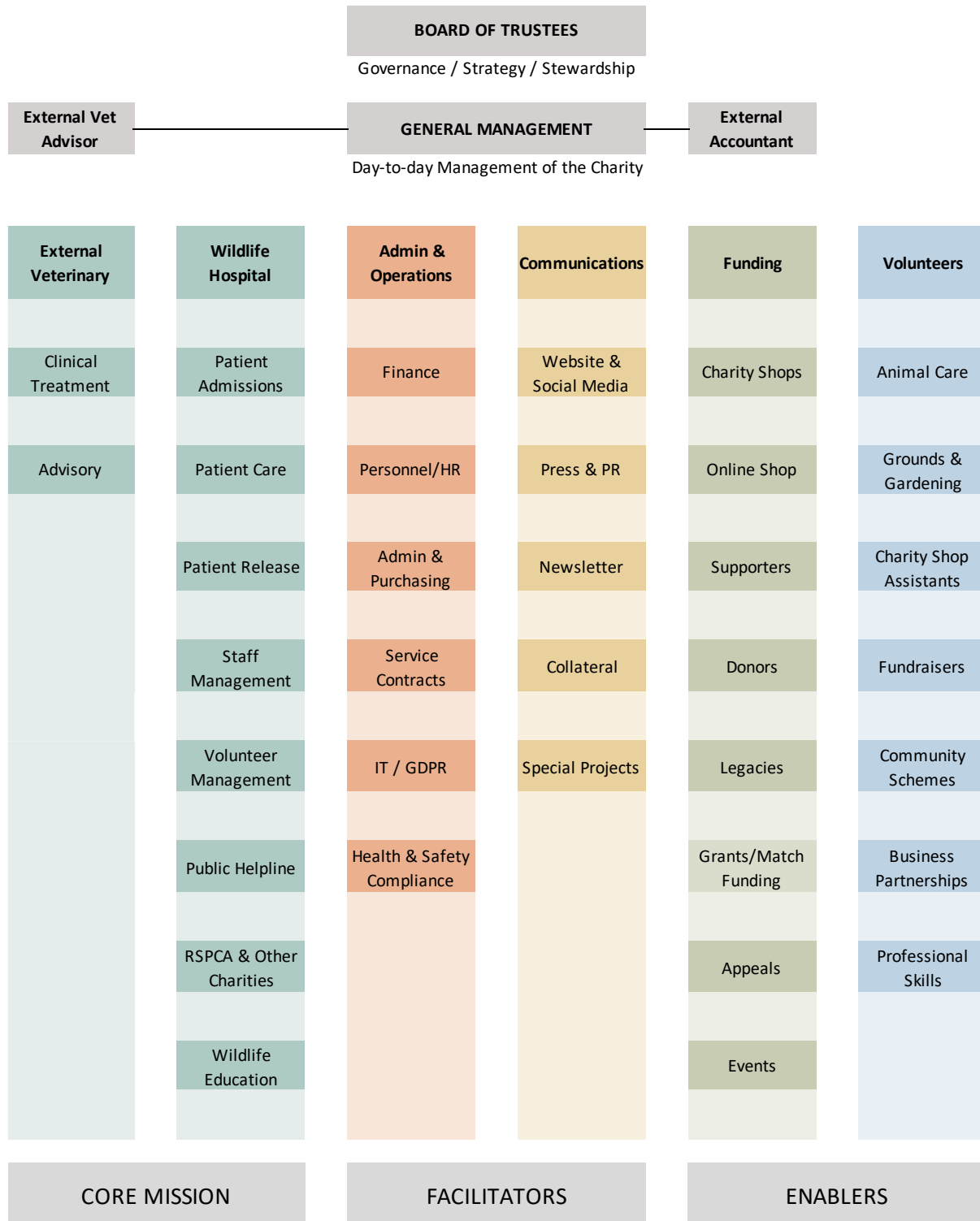
The Charity is managed by a General Manager – Mr Robert Knight, who is responsible for the oversight and day-to-day management of all the Charity's operational functions and employed staff. The operational management team comprises:

- Animal Care Management
- Site Management
- Financial Management
- Fundraising & Supporter Management
- Charity Shops Management
- Outreach

The employed staff complement for the year was 27.

# ORGANISATION DIAGRAM

The Organisation Diagram below 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.



A Financial Controls Policy is in place. It details thresholds for spending and those requiring Trustee pre-approval. Any significant spend request for an unbudgeted item needs a supporting business case and majority Trustee approval. Monthly financial spot checks are undertaken by a Trustee and are minuted at quarterly meetings.

Staff remuneration is decided 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.

### **3.5 Veterinary Advisor**

Currently we are not able to fund a permanent vet. In January 2007 we established a relationship with consulting vet – Mr Richard Edwards, of AlphaPet Veterinary Clinics. As of November 2020 Mr Edwards retired from AlphaPet, and is kindly providing consultation services on a part-time voluntary basis. AlphaPet continues to accept patients requiring veterinary treatment on a free of charge or cost-only basis.

We received a restricted grant to fund a veterinary nurse. The position was filled with an experienced veterinary nurse providing skills, animal care and training to the hospital staff and volunteers. We will continue to budget for a veterinary nurse with the aim to have this position funded by grants.

### **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. A Risk Register is updated and reviewed annually, any actions are assigned to individuals and tracked for progress and completion. Additionally, the Charity has in place:

- An Invasive Species Policy in response to changes in national legislation (Invasive Alien Species (Enforcement and Permitting) Order 2019).
- Biosecurity & Hygiene Protocols, Guidance and Procedure document to minimize risks of infection, disease and transmission. Both documents are used as a training aid for staff.

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 our most recent 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 our 5-year Strategic Charity Plan. This plan enables the Charity to focus on delivering agreed priorities, to better target its fundraising, and to communicate more effectively to our volunteers, supporters and donors.

## 4.0 MISSION & AIMS

Our founder, Dennis Fenter MBE, first began a rehabilitation centre for wild birds in 1971. Brent Lodge Bird & Wildlife Trust received charitable status in 1978.



### 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.

## 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 2020 calendar year.



# OUR IMPACTS

2020

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



**3,145**  
patients admitted



**19**  
species of mammals  
treated



**92**  
species of birds  
treated



**300**  
road traffic  
casualties



**607**  
hedgehogs admitted



**2,040**  
summer  
casualties



**870**  
garden bird  
casualties treated



**450**  
animals injured by  
cats or dogs



**434**  
water bird  
casualties treated



**250**  
school pupils taught  
to respect wildlife



**5**  
new large mammal  
enclosures built



**1**  
busy hospital  
upgraded

## 5.2 WILDLIFE PATIENTS

In 2020 we treated 3,145 wildlife casualties admitted from members of the public, RSPCA inspectors, wildlife police officers, veterinary clinics, animal emergency services and other local conservation organisations. We continued our efforts to successfully treat and release 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 noticeable rise in garden bird and summer casualties - likely to be the result of more people spending time at home and in their gardens
- An increase in young fledgling birds injured by cats and dogs - likely to be the result of an increase in pets purchased during the pandemic
- An increase in perfectly healthy baby birds and mammals mistakenly taken from their homes and brought into our care
- A rising trend of well-meaning, but uninformed, people treating wildlife casualties in their own homes, resulting in weak, malnourished patients suffering unnecessary pain and stress. Often brought to our hospital too late, and despite then receiving appropriate care and vet treatment, many of these patients had to be humanely euthanised
- A continuing trend of late born hedgehogs too small to survive hibernation - likely to be the result of climate change
- A trend in the number of young swifts and swallows admitted later in the year - likely to be the result of climate change
- An upward trend in animal welfare enquires via phone, social media and email from the public, veterinary professionals and organisations.
- The UK saw an increase in the number of reported bird flu cases which is likely to impact our future costs on bio-security expenditure

## 5.3 WILDLIFE PATIENT FACILITIES

This year funding was secured for the following hospital improvements:

- Biosecurity upgrades to outside enclosures
- A new polypropylene internal aviary for recovering garden birds
- 2 x new intensive care incubators for patients recovering from surgery
- 5 x new intensive care incubators for general care
- Completion of Phase 3 of our Big Build capital project for 5 large mammal enclosures
- Installed a new hygienic hospital-grade vinyl floor to replace the deteriorating original.
- Replaced cracked and ageing worktops
- Improved the leaking wet room sinks and plumbing
- Replaced the last of the deteriorating UPVC windows and doors to improve energy efficiency and biosecurity
- Purchased specialist equipment including an anaesthetic machine, microscope, operating/examination table and ophthalmic kits
- Partial funding was secured for a future specialist x-ray room and equipment
- Commenced construction for a new external pigeon & garden bird enclosure
- A deposit was placed for a new Animal Ambulance vehicle

## 5.4 VOLUNTEERS

The Charity relies heavily on the generous support given by volunteers. We depend on a healthy team to care for patients, run the charity and maintain the site and so the restriction of non-essential

staff on site was a necessary action. All animal care volunteering and work experience placements were ceased until it was safe to resume.

Staying connected with our volunteers is vital so they can see how they are making a difference. We posted regular updates and patient stories on social media and published 2 newsletters throughout the year. We have plans in place to implement new procedures and improve initial volunteer training for volunteers to feel valued, strengthen the longevity of their support, and to help our staff work more efficiently. We were pleased to maintain and strengthen our relationships with new and existing corporate companies. Many businesses and employees felt inspired to hold fundraising activities or making generous one-off donations in aid of our Charity.

## **5.5 FUNDRAISING**

The ever-changing public health measures associated with Coronavirus continued to have an impact on fundraising. Cancelled or restricted fundraising events resulted in many of our community fundraising income streams being curtailed. The temporary closures of our Charity shops together with the closure of the hospital reception saw a key source of income and cash donations stop for 6 months.

We adapted with creative fundraising activities which included focused appeals, virtual fundraising activities, and online auctions. Funds received through Government grants and the Coronavirus Job Retention Scheme contributed towards our running costs and covered furloughed staff salaries.

Of the budgeted projects to upgrade facilities and purchase patient welfare equipment, we are pleased to report that the majority of these were funded by Charitable Trusts, appeals and corporate partnerships. Many of the funds for these projects will be carried forward and completed next year.

## **5.6 RETAIL**

Retail continues to be an important source of income. Our Charity shops were mandated to close at times by Government Coronavirus regulations. Paid employees were subsequently furloughed, and when conditions allowed the shop staff and volunteers performed well in demanding conditions to re-arrange shops and welcome back customers and donors.

Shop locations, leases, and the income they generate for the hospital running costs are reviewed annually to ensure that the retail strategy provides good value and benefit for the Charity. Additionally, our shops raise our profile in local communities - often the first point of awareness of the Charity's work, and provide good, local employment to shop managers, productive volunteering opportunities to a range of age groups, tenants to ailing high streets, and environmental benefits through the reuse and recycling of unwanted goods.

To help mitigate the loss of Charity shop income due to Coronavirus, a focus was put on growing income through web shops and online platforms.

This year's retail income highlights are:

- £246,039 contributed to the Charity's income
- £12,828 generated in Retail Gift Aid income
- Annual profits from the sale of "new goods" increased from 40% to 46%
- 26.53 tons recycled of unsaleable goods, generating £3,317.

## **5.7 COMMUNICATIONS**

We continued to improve and renew our communications material as part of our 'refresh' programme to achieve the highest impact for raising awareness of the Charity, increase supporter retention and to attract new donors.

We featured wildlife welfare articles and patient stories in local press, magazines, on social media and local newsletters as channels to relay important bio-security updates during the Coronavirus pandemic and during the UK bird flu outbreak.

## **5.8 OUTREACH**

We are grateful for the support and generosity of restricted grants and appeals for our Respect & Protect educational programme. Now in its second year we have recruited and trained an Education Officer to lead the initiative and deliver fun and memorable learning experiences for young people to inspire their curiosity and encourage respect for wildlife.

Through talks and participating in events we are empowering young people and communities to better understand wildlife - the pressures on habitats, and how to support wildlife in their area with the aim of reducing casualties. We use the visits to encourage donations and collect essential Wishlist items for the hospital. Due to the Coronavirus restrictions our outreach work was temporarily put on hold and we were only able to deliver a handful of visits this year. The programme will resume as soon as possible.

## **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 who work so hard to provide patient care, the fundraising, and the support systems needed to run the Charity

Grants for general funds from:

- Hampshire County Council
- Chichester District Council
- The E M Sage Charitable Trust

- R G Hill Charitable Trust
- The Beryl Evetts and Robert Luff Animal Welfare Trust Limited
- The Trelix Trust
- SEIB Insurance

Grants towards our Respect & Protect outreach programme:

- Tesco Bags of Help
- Southern Cooperative Community Fund

Grants towards patient care units and patient enclosures:

- The Rose Animal Welfare Trust
- The Michael and Shirley Hunt Trust
- The Jean Sainsbury Animal Welfare Trust
- Animal Friends Insurance
- Aviva Community Fund
- The Robert Clutterbuck Charitable Trust

Grants towards Animal Ambulance appeal:

- Aviva Community Fund
- Ferry Farm Foundation

## 6.0 FINANCIAL SUMMARY

Financial review for the year ended 30 June 2021.

### 6.1 FINANCIAL HIGHLIGHTS

The Charity ended the year in a positive financial position with a net surplus despite the impacts of Coronavirus on fundraising and income.

This year we focused on increasing our regular donations, diversifying our income streams, and reducing regular overheads – specifically negotiating with suppliers for reductions in utility costs, which are of rising concern in the future.

Fundraising highlights for the year include:

- A 50% annual increase in recurring donations
- 1,000 people joined our new online auction group and raised a combined total of £10,000 in 2021.

The Charity benefited from the generosity of those who chose to remember us in their Will. We were notified during the year of legacies totalling £531,000, and the Trustees have been able to designate a substantial proportion of these to the most important phase of the Big Build - our new hospital. This means we grow ever closer to providing the wildlife in our care with the up-to-date and purpose-built hospital they deserve.

Expenditure increases beyond our control came via an increase in the statutory minimum wage and NI contributions, increased staff costs, and overtime directly resulting from having no volunteer help during Coronavirus 'lockdowns'.

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

## 6.2 Operational Efficiency

Each financial year the management team review all suppliers, contracts, leases, products and services provided to Brent Lodge Wildlife Hospital. This is to ensure the charity is receiving the best value for money and the products/services provided are of the highest quality.

The charity reviews its income & expenditure quarterly ensuring it is in line with expected budgeted amounts and reports these to the Trustees.

Our ongoing aim is to ensure increased operational efficiency, through effective general management, cost control and appropriate capital expenditure reducing ongoing costs while increasing overall income.

## 6.3 Financial Reserves Policy

As per our Finance Policy, the charity is required to hold an estimated six months of operating costs in reserve. The amount to be set is updated annually following sign-off of the budget for the year.

We have decided to maintain our additional extraordinary reserve of £150,000. This prudent action is in response to any possible financial interruptions to the charity's income caused by COVID-19.

The reserves position this year is described below:

- £179,238 set as the reserves target
- £150,000 ring-fenced to provide for adverse impacts of Coronavirus
- £1,868,473 total funds held (as of the date of the Statement of Financial Position)
- £50,335 are restricted funds
- £23,666 are funds designated by the Trustees for small projects including upgrades to hospital fixtures
- £381,900 are funds designated by the Trustees for Phase 4 of the Big Build
- £168,100 are funds designated by the Trustees for Phase 5 of the Big Build
- £355,000 invested in long-term accounts to be released in the closing phases of the Big Build
- £530,871 are tied to tangible fixed assets
- £358,601 the remainder of unrestricted reserves. This sufficient to cover the amount stated in our Finance Policy plus our Coronavirus provision.

## 6.4 Capital Projects

### The Big Build Programme:

The charity is in its fourth 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** – Work on 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 2021.

Total Cost £25,457.

**Phase Four** - £381,900 has been designated towards a plan for the overall site to construct a purpose-built Patients' Admissions Building. Construction is expected to start in Summer 2022.

#### **Patient Care Units Replacement - Appeal**

We have completed the upgrade of our standard hospital care units, and custom-ordered brand new maternity units for hedgehogs shortly after our financial year end. Other species requiring specialist provision will be provided for in the next twelve months. This includes the construction of custom aviaries for swallows and swifts, and a badger block.

#### **Animal Ambulance**

We are investing in a bespoke patient transport vehicle that will allow us to recover wildlife casualties and convey them between Brent Lodge and our partner vet.

#### **6.5 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 6/4/22 and signed on their behalf by Ms Sharon Turner, Chair of the Board of Trustees.



**BRENT LODGE BIRD AND WILDLIFE TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

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## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BRENT LODGE BIRD AND WILDLIFE TRUST

### **Opinion**

We have audited the financial statements of Brent Lodge Bird and Wildlife Trust (the 'charity') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

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

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

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BRENT LODGE BIRD AND WILDLIFE TRUST

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
BRENT LODGE BIRD AND WILDLIFE TRUST**

**Use of our report**

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



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

Date: 22 April 2022

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	752,404	77,431	829,835	776,182
Other trading activities	3	246,039	-	246,039	234,553
Investment income	4	<u>1,350</u>	<u>-</u>	<u>1,350</u>	<u>1,792</u>
<b>Total</b>		999,793	77,431	1,077,224	1,012,527
 <b>EXPENDITURE ON</b>					
Raising funds	5	228,352	-	228,352	192,968
<b>Charitable activities</b>	6				
Care for birds and other wildlife		280,470	76,592	357,062	345,288
<b>Total</b>		<u>508,822</u>	<u>76,592</u>	<u>585,414</u>	<u>538,256</u>
<b>NET INCOME</b>		490,971	839	491,810	474,271
<b>Transfers between funds</b>	17	<u>255</u>	<u>(255)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		491,226	584	491,810	474,271
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,326,913	49,750	1,376,663	902,392
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,818,139</u>	<u>50,334</u>	<u>1,868,473</u>	<u>1,376,663</u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**BALANCE SHEET  
30 JUNE 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	11	530,871	495,582
<b>CURRENT ASSETS</b>			
Stocks	12	15,180	14,498
Debtors	13	245,206	502,192
Cash at bank and in hand		<u>1,098,946</u>	<u>387,675</u>
		1,359,332	904,365
<b>CREDITORS</b>			
Amounts falling due within one year	14	(21,730)	(23,284)
		<u>1,337,602</u>	<u>881,081</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,868,473</u>	<u>1,376,663</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,868,473</u>	<u>1,376,663</u>
<b>NET ASSETS</b>			
		<u>1,868,473</u>	<u>1,376,663</u>
<b>FUNDS</b>			
	17		
Unrestricted funds		1,818,138	1,326,913
Restricted funds		<u>50,335</u>	<u>49,750</u>
<b>TOTAL FUNDS</b>		<u>1,868,473</u>	<u>1,376,663</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6/09/2022 and were signed on its behalf by:

  
.....  
Ms S Turner - Trustee

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>771,573</u>	<u>85,645</u>
Net cash provided by operating activities		<u>771,573</u>	<u>85,645</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(61,652)	(55,346)
Interest received		<u>1,350</u>	<u>1,792</u>
Net cash used in investing activities		<u>(60,302)</u>	<u>(53,554)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		711,271	32,091
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>387,675</u>	<u>355,584</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,098,946</u></u>	<u><u>387,675</u></u>

The notes form part of these financial statements

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	491,810	474,271
<b>Adjustments for:</b>		
Depreciation charges	24,063	24,178
Loss on disposal of fixed assets	2,300	-
Interest received	(1,350)	(1,792)
Increase in stocks	(682)	(2,862)
Decrease/(increase) in debtors	256,986	(413,370)
(Decrease)/increase in creditors	<u>(1,554)</u>	<u>5,220</u>
<b>Net cash provided by operations</b>	<u><u>771,573</u></u>	<u><u>85,645</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.7.20 £	Cash flow £	At 30.6.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>387,675</u>	<u>711,271</u>	<u>1,098,946</u>
	<u>387,675</u>	<u>711,271</u>	<u>1,098,946</u>
<b>Total</b>	<u><u>387,675</u></u>	<u><u>711,271</u></u>	<u><u>1,098,946</u></u>

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

##### **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.

##### **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.

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2021

#### 1. ACCOUNTING POLICIES - continued

##### **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 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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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**

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.

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	146,892	117,844
Gift aid	15,393	15,549
Legacies	530,806	515,200
Grants	136,322	123,401
Other income	<u>422</u>	<u>4,188</u>
	<u><u>829,835</u></u>	<u><u>776,182</u></u>

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

	2021	2020
	£	£
Worthing Borough Council	12,574	10,000
Havant Borough Council	25,721	20,000
Chichester District Council	25,149	20,000
Arun District Council	12,575	10,000
Coronavirus Job Retention Scheme	28,465	15,255
Marjorie Coote Animal Charity Trust	-	1,000
The Michael & Shirley Hunt Charitabe Trust	-	1,000
The Jean Sainsbury Animal WelfareTrust	10,000	10,000
Hatcher Animal Welfare Trust	-	5,000
Tesco Bags of Help	1,995	2,985
Ferry Farm Community Fund	1,250	1,000
The Rose Animal Welfare Trust	5,000	10,000
The Pollyanna Pickering Foundation	-	9,125
Mrs D M France-Hayhurst Foundation	-	4,417
The Michael & Shirley Hunt Charitable Trust	-	1,000
The Beryl Evetts and Robert Luff Animal Welfare Trust	2,500	-
The Robert Clutterbuck Charitable Trust	2,500	-
Co-operative Local Community Fund	2,144	-
E M Sage Charitable Trust	1,000	-
R G Hills Charitable Trust	1,000	-
Animal Friends Insurance	3,000	-
Other grants	<u>1,449</u>	<u>2,619</u>
	<u><u>136,322</u></u>	<u><u>123,401</u></u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Shop donations	9,189	12,868
Shop income	<u>236,850</u>	<u>221,685</u>
	<u><u>246,039</u></u>	<u><u>234,553</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>1,350</u>	<u>1,792</u>

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

**5. RAISING FUNDS**

**Other trading activities**

	2021	2020
	£	£
Staff costs	116,712	96,024
Other operating leases	61,227	51,110
Other costs	<u>50,413</u>	<u>45,834</u>
	<u>228,352</u>	<u>192,968</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Care for birds and other wildlife	<u>335,895</u>	<u>21,167</u>	<u>357,062</u>

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Care for birds and other wildlife	<u>9,944</u>	<u>11,223</u>	<u>21,167</u>

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

**Management**

	2021	2020
	Care for birds and other wildlife £	Total activities £
Postage and stationery	6,153	3,395
Sundries	3,758	4,142
Motor expenses	<u>33</u>	<u>173</u>
	<u>9,944</u>	<u>7,710</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**7. SUPPORT COSTS - continued**  
**Governance costs**

	2021	2020
	Care for birds and other wildlife	Total activities
	£	£
Auditors' remuneration	6,260	5,500
Professional fees	4,963	4,703
Independent examination fees	<u>-</u>	<u>228</u>
	<u>11,223</u>	<u>10,431</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

During the year no trustees (2020: nil) were reimbursed out of pocket expenses totalling £0 (2020: £0).

**9. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	325,873	289,777
Social security costs	14,392	12,227
Other pension costs	<u>4,802</u>	<u>4,148</u>
	<u>345,067</u>	<u>306,152</u>

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 £83,166 (2020: £82,664).

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

	2021	2020
Management	3	3
Hospital	11	11
Shops	<u>11</u>	<u>9</u>
	<u>25</u>	<u>23</u>

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

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	712,169	64,013	776,182
Other trading activities	234,553	-	234,553
Investment income	<u>1,792</u>	<u>-</u>	<u>1,792</u>
<b>Total</b>	948,514	64,013	1,012,527
<b>EXPENDITURE ON</b>			
Raising funds	192,968	-	192,968
<b>Charitable activities</b>			
Care for birds and other wildlife	300,276	45,012	345,288
<b>Total</b>	<u>493,244</u>	<u>45,012</u>	<u>538,256</u>
<b>NET INCOME</b>	455,270	19,001	474,271
<b>Transfers between funds</b>	<u>(8,098)</u>	<u>8,098</u>	<u>-</u>
<b>Net movement in funds</b>	447,172	27,099	474,271
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	879,741	22,651	902,392
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,326,913</u></u>	<u><u>49,750</u></u>	<u><u>1,376,663</u></u>

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 July 2020	473,436	202,498	675,934
Additions	46,612	15,040	61,652
Disposals	<u>-</u>	<u>(89,861)</u>	<u>(89,861)</u>
At 30 June 2021	<u>520,048</u>	<u>127,677</u>	<u>647,725</u>
<b>DEPRECIATION</b>			
At 1 July 2020	29,331	151,021	180,352
Charge for year	8,008	16,054	24,062
Eliminated on disposal	<u>-</u>	<u>(87,560)</u>	<u>(87,560)</u>
At 30 June 2021	<u>37,339</u>	<u>79,515</u>	<u>116,854</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u><u>482,709</u></u>	<u><u>48,162</u></u>	<u><u>530,871</u></u>
At 30 June 2020	<u><u>444,105</u></u>	<u><u>51,477</u></u>	<u><u>495,582</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**11. TANGIBLE FIXED ASSETS - continued**

Included in freehold property is non depreciated land with a deemed cost of £112,500 (2020: £112,500).

**12. STOCKS**

	2021	2020
	£	£
Stocks	<u>15,180</u>	<u>14,498</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	860	454
Other debtors	216,925	487,105
VAT	785	400
Prepayments and accrued income	<u>26,636</u>	<u>14,233</u>
	<u>245,206</u>	<u>502,192</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	9,897	13,423
Other creditors	<u>11,833</u>	<u>9,861</u>
	<u>21,730</u>	<u>23,284</u>

**15. LEASING AGREEMENTS**

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

	2021	2020
	£	£
Within one year	56,200	58,700
Between one and five years	47,225	99,675
In more than five years	<u>-</u>	<u>3,750</u>
	<u>103,425</u>	<u>162,125</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	530,871	-	530,871	495,582
Current assets	1,308,997	50,335	1,359,332	904,365
Current liabilities	<u>(21,730)</u>	<u>-</u>	<u>(21,730)</u>	<u>(23,284)</u>
	<u>1,818,138</u>	<u>50,335</u>	<u>1,868,473</u>	<u>1,376,663</u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**17. MOVEMENT IN FUNDS**

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
<b>Unrestricted funds</b>				
General fund	998,500	515,858	(269,886)	1,244,472
Hospital master-plan	13,500	(13,300)	(200)	-
Big Build	300,000	(10,969)	260,969	550,000
Hospital Improvements	14,913	(619)	(11,794)	2,500
Small Projects	-	-	5,666	5,666
New Database	-	-	7,500	7,500
CIO Fees	-	-	8,000	8,000
	<u>1,326,913</u>	<u>490,970</u>	<u>255</u>	<u>1,818,138</u>
<b>Restricted funds</b>				
Rehabilitation unit appeal	7,915	6,598	-	14,513
'Respect & Protect' project	20,575	(6,001)	-	14,574
Big Build	18,624	(14,264)	-	4,360
Hospital Improvements	1,237	51	-	1,288
Small Projects	1,399	14,456	(255)	15,600
	<u>49,750</u>	<u>840</u>	<u>(255)</u>	<u>50,335</u>
<b>TOTAL FUNDS</b>	<u><u>1,376,663</u></u>	<u><u>491,810</u></u>	<u><u>-</u></u>	<u><u>1,868,473</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	999,793	(483,935)	515,858
Hospital master-plan	-	(13,300)	(13,300)
Big Build	-	(10,969)	(10,969)
Hospital Improvements	-	(619)	(619)
	<u>999,793</u>	<u>(508,823)</u>	<u>490,970</u>
<b>Restricted funds</b>			
Rehabilitation unit appeal	15,250	(8,652)	6,598
'Respect & Protect' project	3,786	(9,787)	(6,001)
Big Build	4,595	(18,859)	(14,264)
Hospital Improvements	9,840	(9,789)	51
Small Projects	15,495	(1,039)	14,456
Coronavirus Job Retention Scheme	28,465	(28,465)	-
	<u>77,431</u>	<u>(76,591)</u>	<u>840</u>
<b>TOTAL FUNDS</b>	<u><u>1,077,224</u></u>	<u><u>(585,414)</u></u>	<u><u>491,810</u></u>

**BRENT LODGE BIRD AND WILDLIFE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.19 £	Net movement in funds £	Transfers between funds £	At 30.6.20 £
<b>Unrestricted funds</b>				
General fund	834,741	485,591	(321,832)	998,500
Hospital master-plan	13,500	-	-	13,500
Big Build	22,500	(22,500)	300,000	300,000
Hospital Improvements	<u>9,000</u>	<u>(7,821)</u>	<u>13,734</u>	<u>14,913</u>
	879,741	455,270	(8,098)	1,326,913
<b>Restricted funds</b>				
Rehabilitation unit appeal	2,020	236	5,659	7,915
'Respect & Protect' project	20,631	(56)	-	20,575
Big Build	-	16,224	2,400	18,624
Hospital Improvements	-	1,237	-	1,237
Small Projects	<u>-</u>	<u>1,360</u>	<u>39</u>	<u>1,399</u>
	<u>22,651</u>	<u>19,001</u>	<u>8,098</u>	<u>49,750</u>
<b>TOTAL FUNDS</b>	<u><u>902,392</u></u>	<u><u>474,271</u></u>	<u><u>-</u></u>	<u><u>1,376,663</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	948,509	(462,918)	485,591
Big Build	5	(22,505)	(22,500)
Hospital Improvements	<u>-</u>	<u>(7,821)</u>	<u>(7,821)</u>
	948,514	(493,244)	455,270
<b>Restricted funds</b>			
Rehabilitation unit appeal	9,676	(9,440)	236
'Respect & Protect' project	4,255	(4,311)	(56)
Big Build	26,057	(9,833)	16,224
Hospital Improvements	4,417	(3,180)	1,237
Small Projects	4,353	(2,993)	1,360
Coronavirus Job Retention Scheme	<u>15,255</u>	<u>(15,255)</u>	<u>-</u>
	<u>64,013</u>	<u>(45,012)</u>	<u>19,001</u>
<b>TOTAL FUNDS</b>	<u><u>1,012,527</u></u>	<u><u>(538,256)</u></u>	<u><u>474,271</u></u>

**Rehabilitation Unit appeal:**

Funds totalling £15,250 were raised specifically for the purchase of the new rehabilitation units for animal care inside the hospital. During the reporting period £8,652 of the funding was spent, therefore the balance of £14,513 (2020: £7,915) is carried forward.

**'Respect & Protect' project:**

## BRENT LODGE BIRD AND WILDLIFE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2021

#### 17. MOVEMENT IN FUNDS - continued

Funds totalling £3,786 were raised specifically for 'Respect & Protect' a new outreach initiative aimed to educate schools, youth groups and other community groups about wildlife habitats. During the reporting period £9,787 of the funding was spent to raise further funds towards the project, therefore the balance of £14,574 (2020: £20,575) is carried forward.

##### **Hospital Appeal/Big Build:**

Fund for use specifically for the Hospital Extension Appeal and associated building projects. During the reporting period, £4,595 income was received in the year, £18,859 was spent on building improvements, and as such the balance of £4,360 (2020: £18,624) is carried forward.

##### **Hospital Improvements:**

Funds totalling £9,840 were raised specifically for hospital improvements. During the reporting period £9,789 of the funding was spent, therefore the balance of £1,288 (2020: £1,237) is carried forward.

##### **Small Projects:**

Small Projects is made up of appeals for care units, recovery shed, bio security and air ambulance. Funds totalling £15,495 were raised specifically for these appeals. During the reporting period £1,039 of the funding was spent, an additional £255 was transferred from the general fund to adjust for a supplier credit, therefore the balance of £15,600 (2020: £1,399) is carried forward.

##### **Coronavirus Job Retention Scheme:**

Grant income received from the government, restricted to be spent on the payment of staff costs retained during the Covid-19 pandemic.

##### **Designated funds:**

**Hospital Improvements** - £2,500 (2020: £14,913) has been designated for hospital upgrades such as a new door and windows, new floor, refitted washroom and refurbished staff area.

**Big Build**- £550,000 (2020: £300,000) has been designated to complete future phases of the Big Build project.

**Site Masterplan** - £nil (2020: £13,500) has been designated for a full site survey to maximise efficient use of space as our patient numbers increase.

**Small projects** - £2,500 has been designated to upgrade the kitchen in the staff accommodation.

**New Database** - £7,500 has been designated to equip and install a new patient record database to track admissions, outcomes, and medication.

**CIO Fees** - £8,000 has been designated to cover legal fees associated with the costs of changing the corporate structure of the Charity.

#### 18. RELATED PARTY DISCLOSURES

In the years to 30 June 2017 and to 30 June 2018, £7,600 and £9,000 were erroneously banked into a private bank account of Mrs Y Fenter, a former Trustee. £7,000 (2020: £6,500) was received from Mrs Y Fenter during the year. The total amount is now cleared and there is no longer a debtor.

#### 19. 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 2021 the Charity had been notified of the following legacies which have not been recognised as income in these accounts.

The final distribution of an Estate where the Charity is entitled to one-eleventh share of 50% of the residual estate. During 2020 the interim distribution of £450,000 was received and a further £90,000 during this year recognised within legacy income, however the final distribution is yet to be quantified.

The distribution of an Estate where the Charity is entitled to one-tenth share of the residual estate. This is still in process and the distributions have yet to be quantified.

The distribution of an Estate where the Charity is entitled to one-sixth share of the residual estate. This is still in process and the distributions have yet to be quantified.