



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 1st July 2021 and ending 30th 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 17th 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:

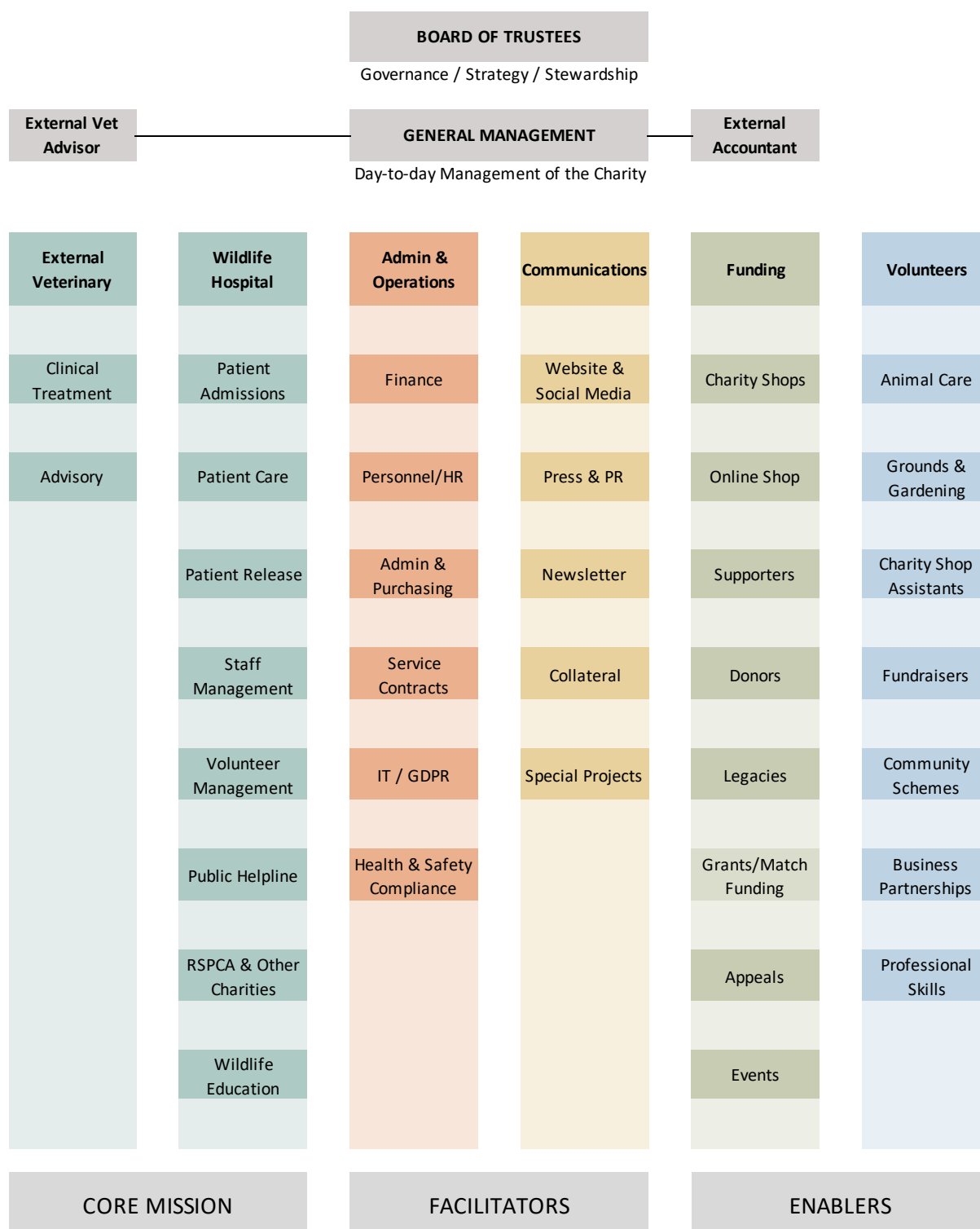
- Animal Care Management
- Site Management
- Financial Management
- Fundraising & Supporter Management
- Charity Shops Management
- The employed staff complement for the year was 25

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

ORGANISATION DIAGRAM

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



3.5 EXTERNAL VETERINARY ADVISOR

Currently we are not able to fund a permanent vet. We are fortunate to have the help of Mr Richard Edwards, RCVS, as a voluntary external veterinary advisor, together with 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.

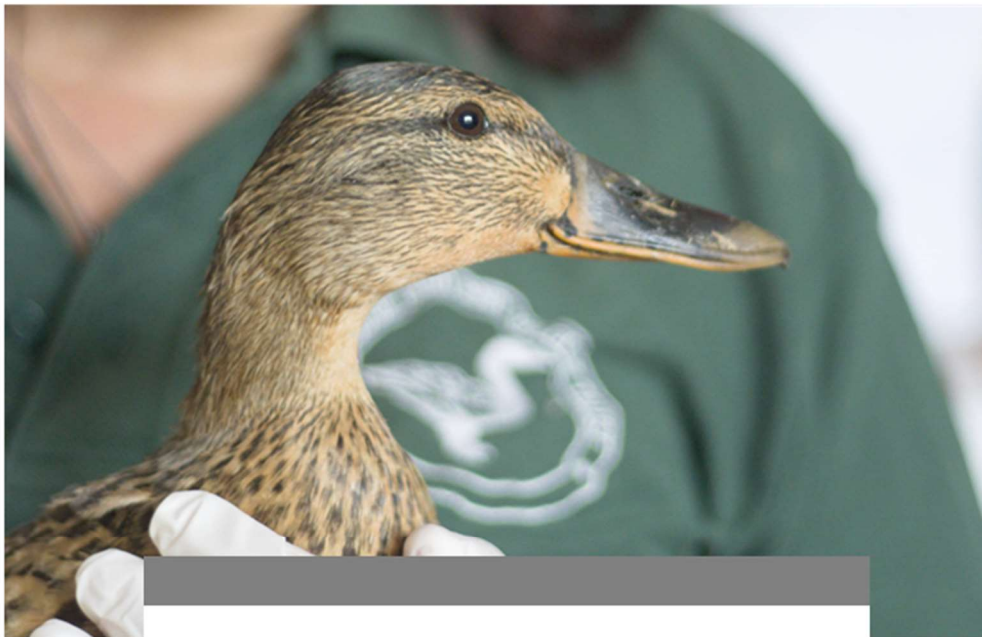
4.0 MISSION & AIMS

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 24th 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: 26th 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 £
INCOME AND ENDOWMENTS FROM					
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>
Total		<u>757,571</u>	<u>71,521</u>	<u>829,092</u>	<u>1,077,224</u>
EXPENDITURE ON					
Raising funds	5	245,754	-	245,754	228,352
Charitable activities	6				
Care for birds and other wildlife		<u>294,975</u>	<u>85,944</u>	<u>380,919</u>	<u>357,062</u>
Total		<u>540,729</u>	<u>85,944</u>	<u>626,673</u>	<u>585,414</u>
NET INCOME/(EXPENDITURE)		216,842	(14,423)	202,419	491,810
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,818,138</u>	<u>50,335</u>	<u>1,868,473</u>	<u>1,376,663</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	11	603,713	530,870
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	14	(31,427)	(21,729)
NET CURRENT ASSETS		<u>1,467,179</u>	<u>1,337,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,070,892</u>	<u>1,868,473</u>
NET ASSETS		<u>2,070,892</u>	<u>1,868,473</u>
FUNDS	17		
Unrestricted funds		2,034,979	1,818,138
Restricted funds		<u>35,913</u>	<u>50,335</u>
TOTAL FUNDS		<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 24th 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 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		256,537	711,271
Cash and cash equivalents at the beginning of the reporting period		<u>1,098,946</u>	<u>387,675</u>
Cash and cash equivalents at the end of the reporting period		<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 £
Net income for the reporting period (as per the Statement of Financial Activities)	202,419	491,810
Adjustments for:		
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>
Net cash provided by operations	<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 £
Net cash			
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>
Total	<u><u>1,098,946</u></u>	<u><u>256,537</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 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>25</u>	<u>25</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
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>
Total	<u>999,793</u>	<u>77,431</u>	<u>1,077,224</u>
 EXPENDITURE ON			
Raising funds	228,352	-	228,352
Charitable activities			
Care for birds and other wildlife	<u>280,470</u>	<u>76,592</u>	<u>357,062</u>
Total	<u>508,822</u>	<u>76,592</u>	<u>585,414</u>
 NET INCOME	490,971	839	491,810
Transfers between funds	<u>255</u>	<u>(255)</u>	<u>-</u>
Net movement in funds	491,226	584	491,810
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,326,913</u>	<u>49,750</u>	<u>1,376,663</u>
 TOTAL FUNDS CARRIED FORWARD	<u>1,818,139</u>	<u>50,334</u>	<u>1,868,473</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 £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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>31,427</u>	<u>21,729</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>47,225</u>	<u>103,425</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>2,034,979</u>	<u>35,913</u>	<u>2,070,892</u>	<u>1,868,473</u>

17. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<u>1,868,473</u>	<u>202,419</u>	<u>-</u>	<u>2,070,892</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 £
Unrestricted funds			
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>	<u>216,841</u>
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
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	<u>1,399</u>	<u>14,456</u>	<u>(255)</u>	<u>15,600</u>
	<u>49,750</u>	<u>840</u>	<u>(255)</u>	<u>50,335</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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)
	999,793	(508,823)	490,970
Restricted funds			
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)	-
	77,431	(76,591)	840
TOTAL FUNDS	<u>1,077,224</u>	<u>(585,414)</u>	<u>491,810</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.