



# 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.

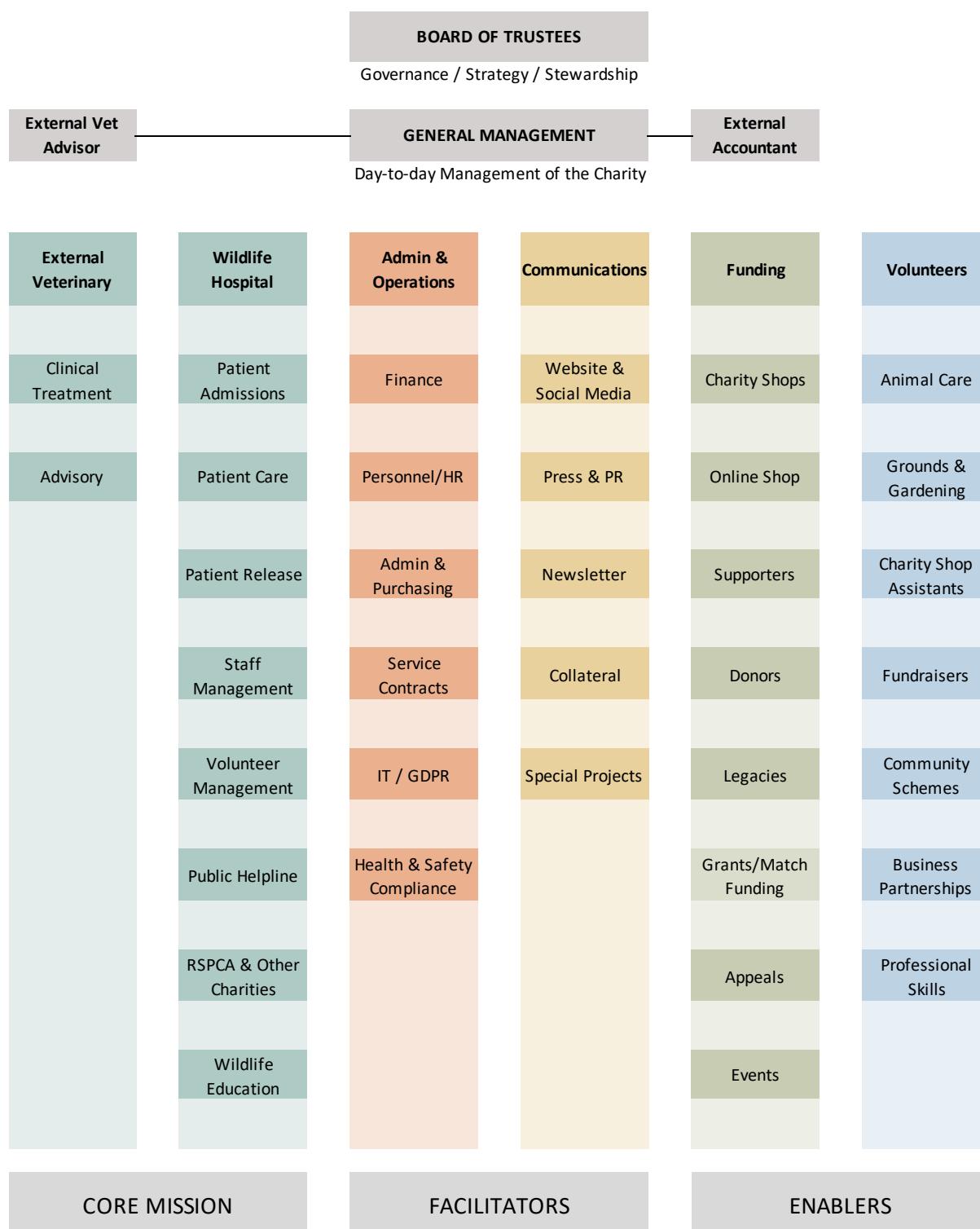
The Financial Controls Policy is reviewed each year. Any changes made are minuted in the Charity's records.

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.

## 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.

### 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.

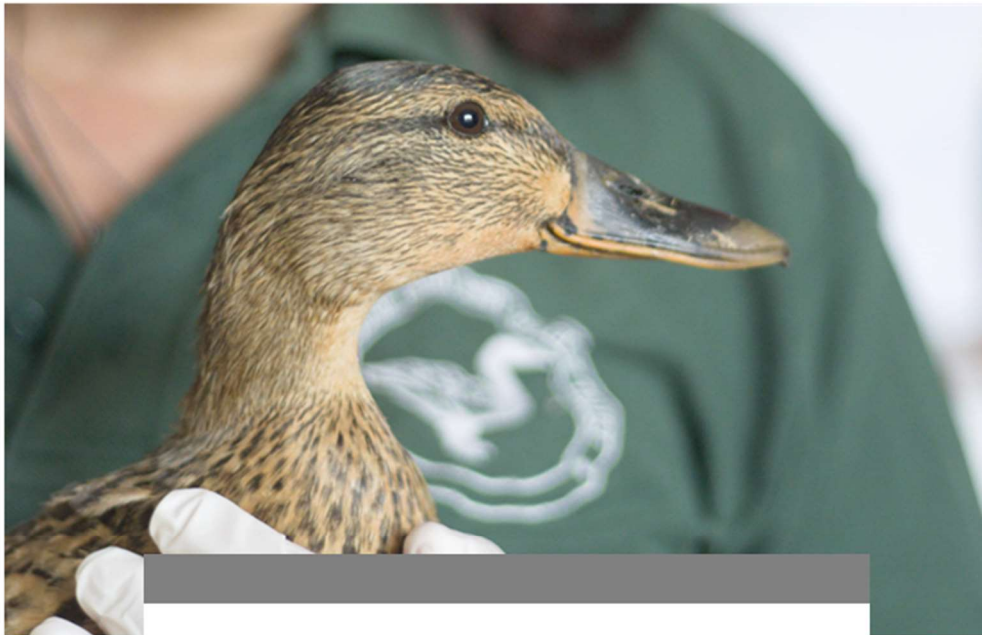
## 4.0 MISSION & AIMS

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



**2,351**  
Patients treated



**23**  
Species of mammals  
admitted



**60**  
Species of birds  
admitted



**7**  
Species of  
bat admitted



**1,350**  
Summer casualties  
treated



**587**  
Hedgehogs  
cared for



**810**  
Sick or injured  
mammals treated



**400**  
Animals treated for  
cat or dog attacks



**600**  
Garden bird  
casualties treated



**65**  
Students given work  
experience



**833**  
School children  
received wildlife talks



**1**  
Patient Admissions  
Building started

## 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 Apuldrum 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 Coote 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.

A handwritten signature in dark 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 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>1,147,013</u>	<u>1,467,179</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		2,217,059	2,070,892
<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>
		<hr/>	<hr/>
<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>

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 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	1,895	4,574
	<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 Charitable Trust	1,000	1,000
The Jean Sainsbury Animal Welfare Trust	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 Oyly Carte	4,000	-
The DS Smith Charity	1,000	-
	<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>821,302</u>	<u>(675,136)</u>	<u>146,166</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>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 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>	<u>216,841</u>
<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>829,092</u>	<u>(626,673)</u>	<u>202,419</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.