



ADAPTABILITY IN THE FACE OF UNCERTAINTY

Annual Report & Accounts
2020/21



Welcome to Brooke

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1.6 MILLION
working equids
benefitted from
our work
this year



FARRIERY SCHOOL
outside of Europe
and North America
established in Senegal


ACTION FOR ANIMAL HEALTH
coalition ready
for launch



70,522 WORKING ANIMALS
given access to
shelter in Ethiopia



BAN ON DONKEY SKIN TRADE
in Kenya
achieved



£9.3 MILLION
raised through
legacies



£10.5 MILLION
raised in donations



NEW 2025 GLOBAL STRATEGY
developed and
approved



122,000
active supporters
worldwide

Message from Chris

Our response to an unprecedented year was both brave and bold

Joining as Chief Executive at Brooke in November 2020, I entered into one of the most testing years in our history. The normal processes of induction, face to face meetings and a visit to see our teams overseas, were replaced with the burning priorities of the health and welfare of our people and partners and ensuring we continued to deliver for the animals and communities that depend upon us.

Fortunately, the Brooke family is made up of extraordinarily committed and dedicated employees and extraordinarily generous and loyal supporters. This combination means we were still able to deliver so much despite the very demanding environments in which we were working. In fact, we reached more working equids directly last year – 1.6m – than we did in the previous one. This is an outstanding achievement of which we are very proud.

What shone through last year was the resilience, adaptability and innovation of our programme work. Rather than put some projects on hold due to Covid restrictions, such as the training and mentoring of paravets, we used technology to ensure we could still provide the support required.

We implemented emergency feeding and treatment programmes to ensure suffering was reduced and that the fragile economic circumstances faced by many equine owners did not result in an animal welfare crisis. And we continued to make the case for working equids at a local, national and international level resulting in a ban on the donkey skin trade in Kenya.

A further significant achievement was the completion of our new Global Strategy which will run from 2022-25 – which you can read more about on page 30. We've amended our vision and mission to be more aspirational and reflective of the change we want to see – not just the eradication of suffering but a life worth living for working equids.

This year (21/22) will be a transitional year where we prepare for the new strategy and ensure our organisation is fit for the future. We want to improve how we measure our impact on animals and people. We want to embrace the opportunities digital technology can offer to make a bigger impact. And we are focusing on ensuring that every pound we spend is done so as efficiently and effectively as possible.

Brooke has a proud history and an exciting future. Guided by our beliefs and values we will continue to be the voice for working horses, donkey and mules and won't rest until they have a life worth living.

With warmest regards
Chris Wainwright



Message from Kirsty

A year of uncertainty met with adaptability and resilience

I am extremely proud to present this annual report having assumed the position of chair from my predecessor, Sir Evelyn Webb-Carter, in December 2020.

I have long been a supporter of Brooke and it's a privilege to be the Chair of an organisation that has been improving the plight of working horses, donkeys and mules since 1934.

2020/21 was a difficult and uncertain year for all charities and their beneficiaries. The Covid pandemic impacted every aspect of our work so I am delighted that our teams and partners were still able to deliver such amazing outcomes on the ground. I want to thank all of Brooke's employees and partners for their incredible efforts and our supporters for making it happen.

The global pandemic caused widespread economic uncertainty and, like many others, Brooke's income dropped slightly last year. Through good planning and governance, Brooke's board has ensured that we are in a strong position to shoulder this fluctuation in income. However, ensuring long term financial sustainability will be a priority for the board over the next period so we can provide the continuity of work our mission requires.

The new global strategy was approved by the board and we are excited about the potential for doing

even more in the future for working equids and the communities that depend upon them. The board and I want to see Brooke as a bold, visionary and innovative leader wherever we operate.

We also want Brooke to be the best run and governed organisation that holds ourselves to the highest standards. We will ensure that issues including safeguarding, employee wellbeing, strong financial management and demonstrable impact are at the top of our agenda.

I want to finally recognise others who help make Brooke such a success. From our President, HRH Duchess of Cornwall, to the local community fundraisers, your commitment enables Brooke to continue to make a lasting difference.

Kirsty Hayes



Your kindness in numbers



All the great success stories you will read in this report were made possible by the wonderful people and organisations that support us. It's been a tricky year but to all our kind donors, volunteer groups, and those who have left us a gift in their will – we say a huge THANK YOU.

£10.5m

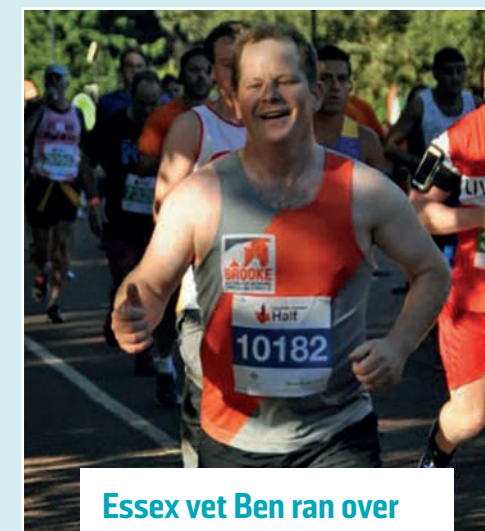
in donations
up by 9% vs 2019/20

£9.3m

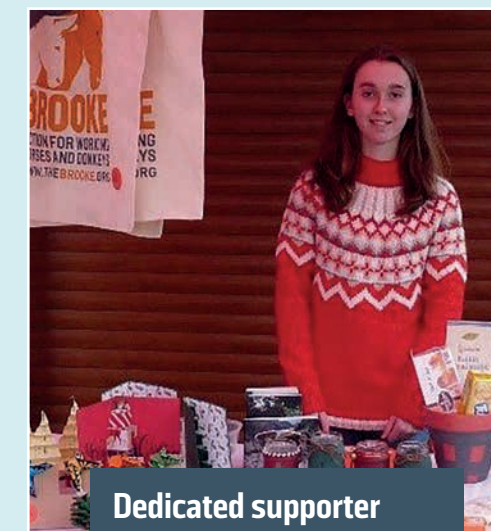
in legacies
down by 9% vs 2019/20



Three year old Eden from the Isle of Wight raised over £650 with the help of his pony Lego.



Essex vet Ben ran over 120 miles during 2020 to raise over £3,000 for Brooke.



Dedicated supporter Olivia didn't let Covid stop her from raising over £250 at Christmas.

We celebrated our 1st ever DonkaDoodle winners Megan, Jessica and Yashitha.



'BEST OF FRIENDS'
by Megan Elizabeth (adult category)



'I'M ALL EARS'
by Jessica, age 13 (teen category)



'MY LOVE FOR HORSES'
by Yashitha, age 10 (under 12 category)

the 2.6 challenge

Launched in April 2020 the 2.6 challenge was part of the Save the UK Charities campaign, from the organisers of the postponed London Marathon. Our supporters came up with some really creative activities based around the numbers two and six and together raised £12,000!



We are Brooke

An international animal welfare organisation, who've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that need them, for over 80 years.



OUR VISION

Our vision is of a world in which working horses, donkeys and mules are free from suffering.



OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.



OUR MISSION

Our mission is to transform the lives of vulnerable working horses, donkeys and mules around the world. We relieve their immediate suffering and create lasting change by working with people, communities and organisations.



Our Beliefs

- ✔ We believe all animals deserve dignity, respect and compassion. We understand the relationship and partnerships between working horses, donkeys and mules and the people that depend on them.
- ✔ We believe a kinder, more compassionate world is possible which truly recognises and values the interdependence between animals, humans and the environment.
- ✔ We believe that good animal welfare starts with people. We recognise that in order to achieve change at scale we need to inspire compassion in others.
- ✔ We believe that for positive change to be sustainable then people need to have the capability, motivation and opportunity to realise progress.
- ✔ We believe that by improving the welfare of working equids we also contribute towards building resilient and thriving communities and a fairer, more just, world.



2025 Global Strategy

Looking forward to the next five years we've amended our vision and mission to mark a bold, new level of ambition. We want to do more than eradicate suffering – we want to create a life worth living for each and every working horse, donkey and mule. See our new vision and mission, and how it fits with our 2025 Global Strategy on page 30.

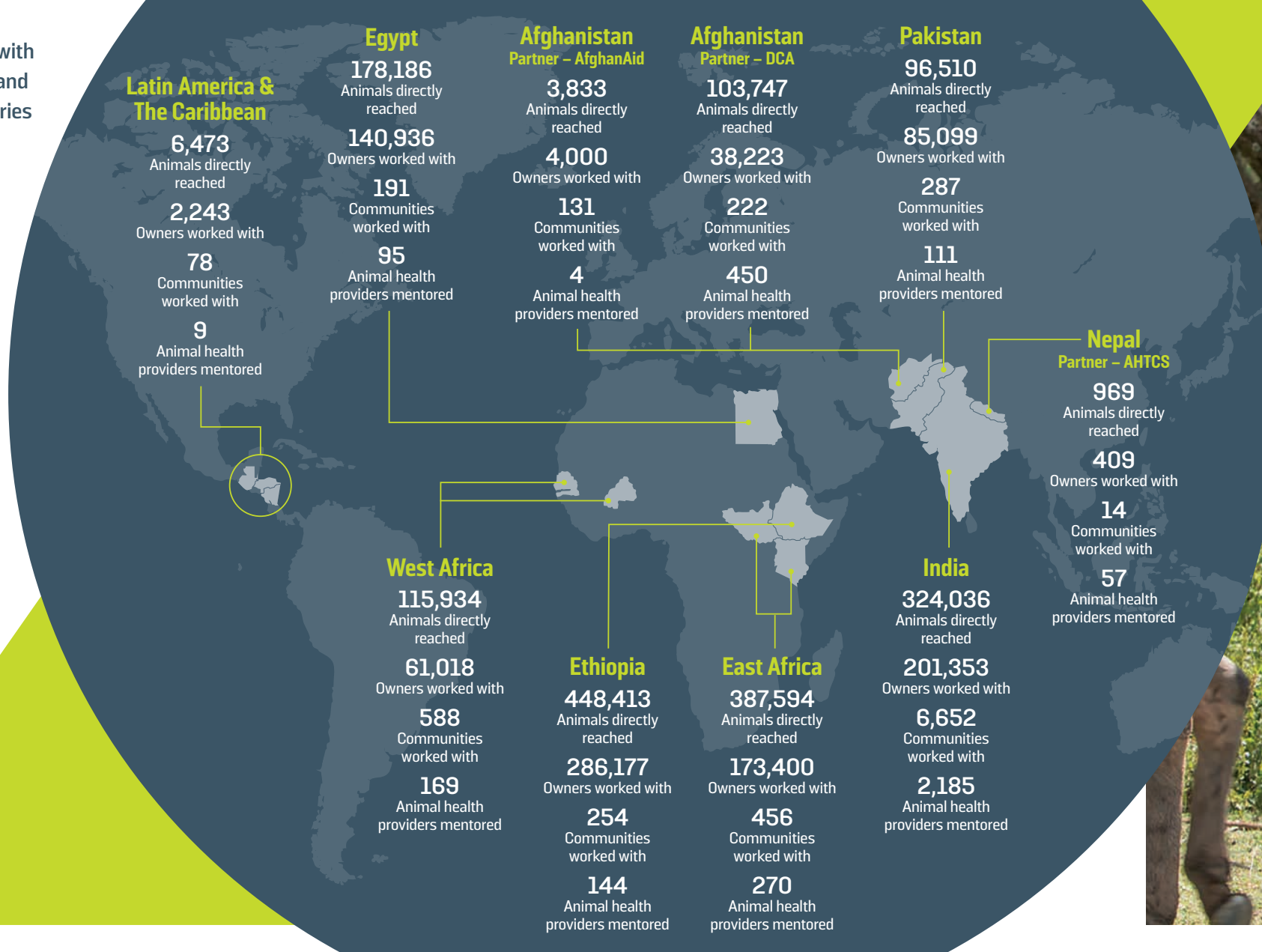
Where we work

Brooke is a global organisation, with established branches, affiliates and sister organisations in ten countries and regions. We also work extensively beyond the borders of our key countries, through partnerships and projects.

Our headquarters, in the UK, and sister organisations, Brooke USA and Brooke Netherlands deliver vital support to our projects across the globe.

OUR REACH IN NUMBERS

Below you can see how many animals, owners, communities and health providers we have managed to reach this year alone. However, many more benefit indirectly from the work we do to get working animal welfare into global, national, regional and local priorities and policies.



COUNTRY FOCUS

Spotlight on... East Africa & the Donkey Skin Trade

After previously securing a ban in Kenya, we launched a new petition calling upon the Intergovernmental Authority on Development (IGAD) to ban the trade of donkey skins across the entire region of East Africa.

Home to the highest donkey population in the world, East Africa has become a hotspot for donkey skin traders. Donkeys are being killed for their skins in order to fulfil the growing demand for ejiao, a gelatin used in traditional Chinese medicine and beauty products.

They are often stolen from families who depend on them for their livelihoods – families who may already be struggling and living below the poverty line.



We are supporting donkey owners to take a stand against this devastating trade and protect their families and livelihoods.



Members of donkey owning networks marched to the office of Kenyan Agriculture Cabinet Secretary, to highlight how the donkey skin trade has affected them.

Brooke is calling for a global ban on the trade of donkey skins and a crackdown on cross-border smuggling of donkeys for their skins.

The demand is currently estimated to be

4.8 million skins each year,

which means that almost half of the world's donkeys could be wiped out in the next five years.

We currently have two ongoing petitions, one to call leaders across the world to ban the trade, and the other, to target the Intergovernmental Authority on Development (IGAD) and bring about a targeted ban in East Africa.

So far 10 countries including Senegal and Pakistan have already announced trade bans – if more world leaders took steps to end this animal cruelty, we have the chance to end this horrendous working for good.

Performance against our strategic goals

Compiling our end of year results has been challenging this year, as Covid-19 has prevented some of our data collection processes. And it's also had an effect on the activities we've been able to carry out during the year, for example decreasing our regular community outreach actions.

However, the adaptability and commitment of our employees, affiliates and partners means we've still been able to achieve significant progress against our two key strategic goals.

1. Global Reach: Reaching more working horses, donkeys and mules worldwide

This year 1.6M working horses, donkeys and mules have directly benefitted from activities delivered by Brooke, our partners or affiliates – exceeding our target.

Countless other equids have also indirectly benefitted from our advocacy and influencing work, as we work hard to raise the profile of working equids in local, regional, national and international process and policy.

At a country level some of our programmes did not achieve their planned targets for global reach. There were a number of reasons for this, including Covid-19 restrictions that prevented us from getting to certain areas, and the reduction in animal numbers held by owners because of the donkey skin trade.

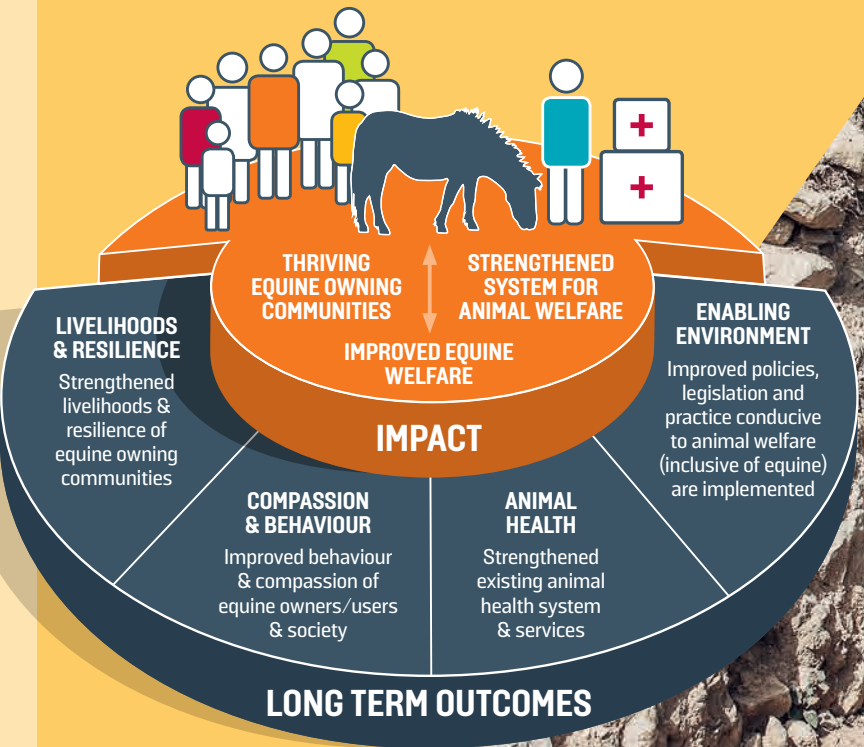
2. Sustainable Improvement: Programmes that deliver sustainable change

No evaluations were carried out this year due to Covid-19 restrictions, therefore the sustainability of interventions was not assessed independently.

However, with restrictions in place, country programmes have been able to see how some activities continued to run without in-person support by Brooke – giving a great indication of their sustainability.

Notable sustainable change successes this year included the commencement of a Farriery School in Senegal – the first outside of Europe and North America. As well as improved access to essential veterinary medicines and vaccines in Ethiopia, which could lead to national improvement in medicine access for animals.

OUR THEORY OF CHANGE



ETHIOPIA

Improving the welfare of working equids one shelter at a time

Among the best coffee growing regions in Ethiopia, Gedeb is home to a large number of working equids. Working day and night, all year long, these loyal animals have to endure both the intense heat of summer, as well as the cold wet months of the rainy season.

These extremes in weather were making life very difficult for the animals. Many would suffer heat stress related issues in the summer; often leading to collapse and sometimes death. And then in the winter they would experience hoof and skin problems from the hours spent on the wet, muddy ground.

Responding to this need, Brooke built an Equine Welfare Service and Training Shelter in the busy market centre. Managed by around 30 local young people, the shelter offers protection to 150 working equids a day.

After miles of travel with heavy loads on their back, working animals can now enjoy free time sheltered with water and feed. And for owners it's also a place of learning; where they can get support from animal welfare advocates.



A safe, secure place where owners can leave their horses – the shelter is often full on busy market days.

"Market days were hell days for working animals," according to Tesfahun who owns three working horses, "Brooke changed those days into heaven days."

Thanks to the shelter, hobbling lesions and heat stress-related problems have dramatically dropped, according to Brooke team leader Mr Biniyam. And the community has seen how important shelter is for the health of their animals.

Since this first shelter was built in 2019 over 1,000 other separate shelters have now been built by equine owners across Gedeb. Which means thousands of working animals can now get a decent rest in a place free from dung and mud after a hard day's work.

Our response to the pandemic



Covid-19 has continued to put untold pressure on working horses, donkeys and mules, and the communities that depend on them this year. But thanks to the generosity of our supporters, and the adaptability and commitment of our employees and partners all over the world we've been able to care for more working animals than ever.

Here are just a few examples of some of the ways we've adapted our work this year to ensure that working animals and their communities still got the support they needed.

Making masks in Pakistan

It's essential that equine owners keep working – even during a pandemic. If families can't earn a living, there is a very real risk that they will slide deeper into poverty and their animals will suffer.

In Faisalabad, Pakistan, we provided 500 free masks to brick kiln workers so they could continue to support their families and earn a living. The masks were made by a group of women who had learnt to sew as part of a Brooke initiative last year aimed at helping families to earn a living.

Elsewhere in Pakistan, we've also been working with partners to provide chlorine, sanitisers and masks, along with information on how to disinfect houses and stables.



Food security in West Africa

Ensuring there is enough food for people and for working horses, donkeys and mules alike is an ongoing challenge in parts of West Africa.

With the pandemic closing markets and disrupting work and travel, we've been helping communities access seeds, so they can grow fodder and crops to keep the whole family well fed, including their animals.



Keeping vets working

Another focus during the pandemic was to secure 'Essential Worker' status for vets and animal health providers, so they could continue to work. Through collaboration with governments from across the world we were able to achieve this in many countries.



PAKISTAN

Keeping the community covered during a crisis

During one of our regular community meetings in Karachi, we talked with equine owners and users about the importance of savings, and how they can help people be more resilient in the face of an emergency.

Following this conversation, a workplace community of 12 members started contributing to a savings box. Each member gave a small amount that was used to help maintain a saddlery tool kit and first-aid kits for the working animals of the community.

When Covid-19 struck, lockdown prevented our trained master saddler from getting to the community to provide his invaluable services. So, he contacted a local equine owner called Ali and asked if he could help support his fellow equine owners in his absence.

Thanks to the savings of the 12 community members Ali had all the tools and supplies he needed to repair his own saddle and those of others.

The community could see the clear benefits of this sustainable approach to savings and skills development. And now they are committed to improving their skills on equine farriery and have started to save to purchase an emergency farriery kit.



Already trained in basic saddlery, Ali was able to support his community and improve his skills during Covid-19.

AREA OF FOCUS

Strengthening livelihoods and resilience in equine owning communities

Working animals support entire communities and are – more often than not – either the sole or main source of income. In developing countries, the money earned by each working animal can support between five and 20 family members.

For both the people and animals of equine-owning communities to thrive they must be equipped with the right knowledge, skills and resources to care for their animals. Access to strong, affordable animal health systems is also essential.

This year we've seen a number of achievements in the area of strengthening livelihoods and resilience, here are a few highlights:

- Provided food and fodder seeds to communities in Senegal and Burkina Faso; helping them to feed themselves and their animals, and also giving them the opportunity to grow crops and recover some of the income lost to Covid-19.
- Significant progress has been made towards the completion of the Communities for Animals online programme; a resource that will help communities to build their capacity in all essential aspects of animal welfare.
- The set-up of more equine welfare groups which encourage positive equine welfare behaviours and support communities with things like savings and loan schemes to cover unexpected costs relating to their working horse, donkey or mule.
- Brooke West Africa teamed up with partners to install a new borehole in the village of Silmiougou, Burkina Faso – providing clean drinking water to the community and their donkeys, plus three other surrounding villages.



PAKISTAN

Building stronger communities from the inside out

Foot disease, abnormal hoof shape, improper shoeing, lameness – the working animals of a brick kiln in Wazirabad, Pakistan had been suffering with a variety of farriery issues. They were struggling to walk – let alone work in the challenging environment of the kiln.

When Brooke spoke to community members about the farriery problems, they explained that their farrier lived many miles from the brick kiln and was only able to visit every couple of months.

After seeing the pain that the animals were enduring daily, Brooke felt that training up a farrier from within the community, someone who could be close at hand when they needed him, would help both the animals and their owners.



Using locally made tools means fixing or replacing them in the future is cheaper and more sustainable for the community.



Trainee farriers are often astonished to learn that calm handling is sometimes all that's needed to allow them to trim hooves effectively.

The community agreed and could see how keeping the hooves of their animals in good condition would benefit them also, as it would allow them to work better.

Muhammad Fiaz volunteered and began a Brooke training programme, where he learnt about welfare friendly handling and restraining, proper foot trimming, shoe preparation, welfare friendly shoeing, common foot diseases, wound management and much more.

Now a fully trained Brooke farrier, Muhammad is able to improve the welfare of the animals working in the brick kiln and support his community, all while earning an additional income. As an equine owner he made around 15,000 rupees per month, but now as a farrier he often earns double that – around 30,000 rupees (about £290) per month.

The equine owners of this community are so much happier with the quality of farriery they now receive, and Muhammed and his family are very grateful for the additional income.

By working together, the community and Brooke have been able to solve the immediate animal welfare problem, as well as provide a sustainable, longer-term solution for the community.



AREA OF FOCUS

Improving behaviours of owners, users and society towards working horses, donkeys and mules

To ensure that every working equid has a life worth living, we need to support those who handle them daily – unlocking the compassionate and caring behaviours we know will improve their health and wellbeing long term.

Working with, and in, over 7,000 communities worldwide our 'One Welfare' approach helps us to overcome the greatest barriers and root causes of poor equine welfare and deliver lasting change.

£6.8m

Our total expenditure in this area and strengthening livelihoods and resilience.

Referred to in our accounts as prevention of welfare problems.

This year we've seen a number of achievements in the area of behaviour change, here are a few highlights:

- The launch of our free online repository of animal welfare indicators – that can be used by professionals worldwide to assess and improve animal welfare in their work.
- A successful Compassionate Handling International Workshop brought together all of Brooke's country programmes to review our work in handling and agree a shared list of priorities for the future.
- We seconded a Brooke animal welfare expert to the World Bank to support implementation of the OIE equine welfare standards (World Organisation for Animal Health).
- In Nicaragua, Central America we have improved the knowledge and understanding of compassionate handling for over 350 equine owners. And 11 communities in Waslala, a remote region located in central Nicaragua, now have access to information and support on good equine welfare.

AFGHANISTAN

Creating a connection that will last the test of time

When it comes to changing owner behaviour, who you pick to deliver your message is crucial. This year we saw the impact the right messenger can have – introducing Mrs Rezaie...

A cheerful, dedicated volunteer Mrs Rezaie travelled across Afghanistan to educate equid owners on better husbandry and the importance of seeking quality veterinary services at the right time to prevent animal suffering.

Thanks to her hard work many women and children, who are often the primary care givers for working animals, now understand the huge contribution these invisible helpers make. And how regular feeding and watering, as well as proper housing benefits both their animals and their families.



A training session facilitated by Mrs. Rezaie for the female equine owners in a village of Balkh province.

But more than that, her presence motivated owners to improve the condition of 166 animal stables – through better ventilation, air circulation and sun protection – all of which is helping to reduce the number of animals suffering from eye and lung problems in Afghanistan.

Mrs Rezaie worked in six different districts of Balkh and was able to help 678 working equids. But it didn't end there. She also visited five other provinces (Kabul, Nangarhar, Bamyan, Badakhshan and Takhar), and with her team was able to build the capacity of other facilitators working in coal mines, where 901 animals were reached.

Reaching such a large number of animals in very remote locations was a challenging target, but Mrs Rezaie's unwavering commitment and Brooke's experience made it possible.

Supporting local volunteer female facilitators to deliver welfare messages to the community has proven to be an extremely positive intervention. And by training and connecting children from different communities we can be confident that they will continue to be a voice for animal welfare long after Brooke has left the community.

Mrs Rezaie worked with

1,454

female & child equine owners

Strengthening animal health systems

- Strong animal health systems are critical to the health and welfare of working animals – providing equine-owning communities with access to appropriately trained animal health professionals with affordable and accessible essential medicines and vaccines.
- They also play a critical part in reducing the likelihood of disease transmission from animals to people in a world where this risk – and the risk of antimicrobial resistance – is ever increasing.
- This year we've seen a number of achievements in the area of strengthening animal health systems, here are a few highlights:
- Establishing a of Farriery School in Senegal – the first outside of Europe and North America
 - The Worshipful Company of Farriers (WCF) announced their support for our Global Farriery Project.
 - We are partnering with the World Veterinary Association to create a Global Essential Veterinary Medicine list for livestock.
 - Brooke Ethiopia is leading vital work on access to essential veterinary medicines and vaccines, which could encourage national improvement in medicine access for animals, including pain relief.



£4.8m

Our total expenditure in this area.
Referred to in our accounts as direct intervention.

INDIA

Little kits make a big difference for animals in brick kilns

Life is hard for animals working in brick kilns. These staggeringly harsh environments are often unregulated – providing little protection or care for the animals that work there.

In Dholpur, Rajasthan the animals in 22 kilns frequently faced health issues such as painful wounds. Left to graze on free land they would come across barbed wire fencing used to protect crops as they searched for green grass.

Brooke India observed this problem and spoke to some of the equine owners about how to overcome it. However, the owners told them they felt they had little choice but to let their animals graze in this way, as they were unable to provide them with any other food.

Even though they tried to supervise the animals, it was hard to avoid the injuries, and due to the lack of veterinary services in the area, many wounds were left untreated and got much worse over time.

Brooke felt that if they could provide the brick kilns with first-aid kits and first-aid training, they may be able to improve the situation, so they got in contact with Dholpur's established Women Equine Welfare Group for support.



The group had been looking for a new way to generate income, so were happy to help create first aid kits for the kilns. Within no time they started preparing the kits, and simultaneously Brooke's team organised on-site first aid training for owners at the kilns.

Currently, 670 working horses, donkeys and mules and 400 owners have been able to take advantage of the first aid kits – helping them to care for their animals during an emergency, until professional veterinary help arrives.



Each kit cost around INR 100 (about £1) to produce and the group has sold about 25 with a profit margin of INR 50-60 on each.

Increasing visibility and influence on animal welfare



To be able to achieve sustainable change in equine welfare, welfare-friendly laws and policies need to be introduced and implemented at global, regional, national and local levels.

A key component of our work is making sure working horses, donkeys and mules are taken into account in relevant existing policies as well as anything newly created.

This year we've seen a number of achievements in the area of increasing visibility and influence, here are a few highlights:

- ✔ We wrote a report on the contributions of working livestock to food security, and launched it at the annual meeting of the UN Committee of World Food Security.
- ✔ We represented Brooke in C7 for G7 – the leading function to input to the civil society communication that goes to G7. We have since heard that we will also be invited to formally participate in G7.
- ✔ We have supported our global colleagues with various regional policies, including input into the Economic Community of West African States (ECOWAS) animal welfare policy.

£1.7m

Our total expenditure in this area. Referred to in our accounts as influencing for animal welfare.

SPOTLIGHT ON...



Action for Animal Health

Global animal health systems are vital to keeping animals in good health and welfare, as well as preventing disease outbreaks, some of which have the potential to spill over and infect humans. In the wake of a global pandemic we have called for urgent action to be taken to strengthen animal health systems and help prevent another pandemic.

Our Action for Animal Health Coalition campaign and alliance started in 2020 with a cross section of organisations to advocate for change at the highest levels. This year we have grown the coalition, and streamlined the call to action ready for launch during the World Organisation for Animal Health (OIE) general assembly in May 2021.



WEST AFRICA

Putting equine welfare firmly on the agenda



Brooke and a delegation from the Ministry of Livestock and Animal Production embarked on a tour of Senegal to see the animals this bylaw set out to protect.

Despite being signed in December 2016, a local bylaw protecting the horses and donkeys used to pull carriages in Dakar, Senegal, had not been systematically enforced.

Many animals had been left suffering as a result, and Brooke realised the only way to change this was to gain support from local officials.

In March this year, Brooke West Africa held a workshop attended by many top figures, including the Governor of Dakar, as well as representatives from carriage drivers' associations.

"These animals are a hugely important part of Dakar's economy and we need to ensure that they are protected. Thanks to this workshop, equine welfare is progressively gaining traction."

Emmanuel Sarr, Brooke West Africa Regional Director

They all agreed that going forward they would collaborate with Brooke to distribute health and safety booklets and promote better welfare practices. This would include the registration of carts in Dakar, routine checks, increased awareness of animal vaccines, and ensuring that traffic hours are respected, to help reduce congestion and accidents.

Enabling our strategy



Strategic partnerships

Our goals regarding Global Partnership have shifted somewhat this year, with ambitions regarding new grant partners restricted by personnel changes and the global pandemic. Despite this, the Global team has expanded through other types of collaboration, formalising new partnerships in research and external affairs.

Progress continues to be made within Brooke Country Programmes, with Brooke Latin America Caribbean and Brooke Ethiopia in particular continuing to develop exciting, new partnerships with an emphasis on human behaviour change.

The three UK-managed partner projects (AHTCS in Nepal, and DCA and AfghanAid, both in Afghanistan DCA) all performed well this year. And all contributed to the broader Covid-19 response in the communities they serve.



Evidence and insight

Although generating and disseminating evidence and insight has been difficult this year due to Covid-19, we have made progress. Our Evidence Agenda was finalised, and we published our second annual Research Review – giving key insights into the charity's research approach, achievements and lessons learned.

Our monitoring activities have been impacted quite heavily this year; data collection plans suffered delays due to Covid-19 and issues with data collection tablets, so these will now spill over into next year. The BrookeCheck roll out was also delayed due to lack of capacity to support migration, this is also being addressed in Financial Year 21/22.

Planned evaluations for FY20/21 were put on hold due to Covid-19. Country programmes plan to conduct evaluations in FY21/22 to feed into their strategic plans.

£0.5m

Our total expenditure in this area.
Referred to in our accounts as research.



Technology

This year there has been a significant amount of digital innovation not least in adapting to the global pandemic – including:

- A move to a 'digital first' fundraising approach – with success seen through the donkey skin campaign; which significantly and cost-effectively increased supporter numbers through digital channels.
- Bringing supporters direct to the field through technology by using Zoom workshops to transport them to welfare groups in India.
- An expansion of online learning to partners – a core part of capacity building in animal health.
- A rapid adaptation to working from home supported by technology and an increase in global engagement.
- Digital tools for HR performance management, data collection and community development to be rolled out.

We have drafted an outline digital strategy that sets out how we might use digital to achieve our goals in the next strategic period.



People

The past year has seen all staff learn to be more resourceful within the limits that remote working creates. There have been challenges for many around isolation and a need from Brooke Headquarters to focus more on staff wellbeing. Our HR team developed a resource-rich wellbeing site on Brooke Learning in response to this.

Black Lives Matter instigated a Systemic Racism site developed on Brooke Learning and a Global Diversity & Inclusion Steering Group was set up.

Recruitment for key roles continued last year, including our new UK CEO. Our Fundraising and Communication Directorate restructure created 10 new roles.

The development of the People Strategy is being considered, and includes a new global leadership development programme, new competencies for all, and a more integrated approach to Diversity and Inclusion.



Future proofing our income

This year Covid-19 has continued to impact our fundraising efforts, and at just under £20 million, our income at the end of the financial year almost £2 million less than we had anticipated at the start of year, before the pandemic hit. This was primarily down to legacy income in the pipeline that we have not received yet. This is an issue that is affecting legacy income across the charity sector.

Our regular giving income has been static this year. We are addressing this in our forthcoming new strategy.

Community fundraising struggled due to the impact of repeated lockdowns and restrictions on events.

Income from direct marketing has benefitted from enhanced management of Gift Aid and funds raised from the emergency appeal – exceeding initial targets.

Trusts and foundations income was slightly under budget this year. As a result of the economic impact of Covid, many scaled back their funding in favour of charities they already support.

Although we did not meet our income targets, significant improvement in digital acquisition and supporter engagement bodes well for future growth.





The rollout of Global Safeguarding Policies and Procedures has been updated to reflect the purchase and planned implementation of a new Reporting Tool which allows for direct and anonymous global reporting.

This means there is now one platform for all colleagues to report safeguarding incidents; making global reporting to the Board and Charity Commission transparent.

Each country has been responsible for translating global policies and procedures into their local languages, and each has trained a Safeguarding Focal Point. They have also been working hard to create effective training materials to raise safeguarding awareness across all staff. This rollout will run into 2021 as Covid-19 has disrupted the ability for training.

This year we've completed analysis to help us determine those supporters we should and should not be contacting in future, helping us to agree an appropriate paper/data retention approach.

In terms of consent, our Cookie Consent Management Tool went live in September, and we have completed the requirements for the storage of consent.

Brooke received a total of 297 complaints. Of these, 171 related to our fundraising activities this year. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator. We take each complaint seriously and they are all addressed in line with our Complaint handling procedure, which is publicly available on our website.

A final draft of our International Governance Manual has been approved this year, and Brooke India, East Africa and Pakistan are now drafting their own local governance manuals.

Significant progress has been made in the roll out of our project management approach; a handbook has been published and we've added six new modules to our Learning Management System. We've also given partners access to the Project Cycle Management training course.

We've made progress with our organisational approach to gender this year. Our comprehensive Gender Audit has helped to raise the profile of gender equality and deliver some clear recommendations that we intend to take forward next year.



2025 Global Strategy – A life worth living

Over the next five years, we want to reach and improve the lives of as many of the world's 100 million working animals as possible – both directly and indirectly.

In order to do this, we've updated our vision and mission to go further, and we'll be focusing on three key strategic goals that we believe can get us there.



NEW VISION

Our vision is of a world in which working horses, donkeys and mules are free from suffering and have a life worth living.



NEW MISSION

Our mission is to achieve immediate and lasting positive change to the lives of working horses, donkeys and mules and the communities that depend on them.

GOAL 1

Transforming equine welfare in communities – supporting equine-owning communities to thrive and become more resilient.



GOAL 2

Increasing the visibility and inclusion of working equids – making sure their needs are covered in policy and practices at all levels.



GOAL 3

Strengthening sustainable animal health systems – meeting both the immediate and future needs of working horses, donkey and mules.



THE NEXT 12 MONTHS

Over the next financial year 2021/22, we will be launching our new strategy, and giving every country, region, and internal team the opportunity to align their own strategic plans to this new direction.

As we work through this transition year, we will also reflect internally on the things we can do to improve; firming up our foundations and making sure everything we do is built on this new, solid, clear, easy to articulate strategy.



Charitable trusts and foundations

A critical source of funding and partnership for Brooke is the relationships we hold with a host of charitable trusts and foundations. We are proud that a third of our major funders have supported Brooke for at least 10 years and are incredibly grateful for the longevity and commitment of so many crucial trust and foundation partners.

This year, the Alborada Trust donated a fourth year of funding towards Brooke's work to transform the welfare of working equines in the brick kilns of Pakistan. Between 2017 and 2021 this project has directly improved the lives of 12,627 working horses, donkeys and mules in 515 kilns in Pakistan, as well countless more indirectly. Given the success of the strategy, there are plans to scale-up this work going forward.

Despite the annual Sir Peter O'Sullivan Award Lunch not taking place in 2020 due to Covid-19, The Sir Peter O'Sullivan Charitable Trust continued to support Brooke, by generously awarding a significant contribution to our core work during this challenging year.

The Margaret Giffen Charitable Trust renewed their commitment to Brooke, by making a grant towards our Action for Animal Health initiative which was embarked on in 2020. The Underwood Trust and The Toby and Regina Wyles Charitable Trust also contributed to this important work which aims to strengthen animal health systems globally; a critical strategic goal for Brooke and our partners.

The John Horseman Trust continued to support Brooke's work in India, alongside the Elise Pilkington Charitable Trust whose funding helped us maintain and improve access to local service providers during the worst of the pandemic, whilst The Britford Bridge Trust generously made an investment into Brooke's new Global Farriery project.

Finally, the Phoebe Wortley-Talbot Charitable Trust kindly agreed that their third year of funding originally pledged to Brooke's Global Animal Health and Welfare Exchange Programme, could be reallocated for the purpose of developing an online e-learning platform for vets, whilst travel was prohibited (due to Covid-19). The platform is now well-underway, supporting veterinary staff around the world with remote learning opportunities, while face-to-face support options have been limited.

We are tremendously grateful to all our funders mentioned in this report, and to those who prefer to remain anonymous but whose support we value equally.

An enormous thank you to our sister organisations Brooke USA and Brooke Netherlands, for their dedication and ongoing support to Brooke projects around the world. And finally, Brooke's global family – more than 600 staff members across the globe who work with determination, creativity and compassion to make the world a better place for working horses, donkeys and mules and the communities that so desperately need them.

Financial & administrative report



Financial and Administrative report

TRUSTEES' ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2021 under the Charities Act 2011 and the Companies Act 2006, including the Directors' Report and the Strategic Report together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the objectives and activities section of the Trustees' Annual and Strategic Report, starting on page 4.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

The Brooke Hospital for Animals is registered with the Charity Commission as a charity and with Companies House as a company limited by guarantee. The Brooke Hospital for Animals is governed by its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

COMPANY NUMBER NO: 04119581

REGISTERED AS A CHARITY IN ENGLAND AND WALES NO: 1085760

REGISTERED WITH OFFICE OF THE SCOTTISH CHARITY REGULATOR NO: SC050582

The Brooke Hospital for Animals, 2nd Floor, The Hallmark Building, 52-56 Leadenhall Street, London, EC3A 2BJ

President

HRH The Duchess of Cornwall

Honorary Vice Presidents

Dr David Jones MRCVS

Ms Ann Searight

Mr Denys Bennett

Patrons

HRH Princess Alia bint Al Hussein of Jordan

Mr Alastair Stewart OBE

Ambassadors

Ms Charlotte Dujardin OBE

Mr Nigel Payne

Major Richard Waygood MBE

Trustees

Chair

Major General Sir Evelyn Webb-Carter KVC0, OBE DL
(retired December 2020)

Mrs Kirsty Hayes

(appointed September 2020 as trustee, December 2020 as Chair)

Honorary Treasurer

Mr Mark McLaughlin (1,2)

Ms Sarah Arnold (3) (retired March 2021)

Dr Linda Susan Belton (appointed September 2021)

Dr Belinda Bennet (3)

Mr Richard Britten-Long (1) (retired September 2021)

Dr Graeme Cooke (3) (retired September 2020)

Mr Rajat Dhawan (1)

Dr Marvin Firth

Ms Amy Jane Jankiewicz (appointed September 2021)

Mrs Jane Holderness-Roddam CBE, LVO (3) (retired September 2021)

Professor Cheikh Ly (3)

Ms Gaynor Miller (2,3)

Dr Zoe Raw (appointed September 2021)

Mr John Edward Rege (3) (retired September 2020)

Mr Anant Shah (2, 3) (retired September 2020)

Mr Christopher Tattersall (1)

Ms Heather Killen (1)

1. Member of Finance Committee

2. Member of Remuneration Committee

3. Member of Governance Committee

Company Secretary

Mr Richard Sims

Senior Leadership Team

Chief Executive Officer

Ms Petra Ingram FCMA (left August 2020)

Mr Christopher Wainwright (appointed November 2020)

Director of Strategy and Performance

Ms Clare Twelvvetrees

Director of International Programmes

Mr Nigel Wilson

Director of Finance and Information Services

Mr Shailesh Patel ACMA

Director of Fundraising and Communications

Ms Jasvir Kaur

BANKERS

Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

AUDITORS

Crowe U.K. LLP

55 Ludgate Hill, London, EC4M 7JW

SOLICITORS

Bates, Wells & Braithwaite

Cheapside House, 138 Cheapside, London, EC2V 6BB

INVESTMENT FUND MANAGERS

James Hambro & Partners LLP

Ryder Court, 14 Ryder Street, London, SW1Y 6QB



Financial Overview & Strategy

Brooke's resilience has shone through on several fronts during the Global Pandemic, with some noteworthy mentions;

- Income from donations and legacies comparable to last year
- Programmatic work resumed with gusto in Quarter 2 following the lockdown in all country operations
- Staff have been resourceful in leveraging technology to work uninterrupted and provide remote training digitally

TOTAL INCOME

Income from donations at £10.5m is above last year (+9% vs 2019–20) due to a good response to an emergency appeal that has also offset reduced income receipts from communities where group meetings could not be staged. Income from legacies at £9.3m is below last year (–9% vs 2019–20) having been impacted by delays at H.M. Courts and Tribunals in the review and granting of probates.

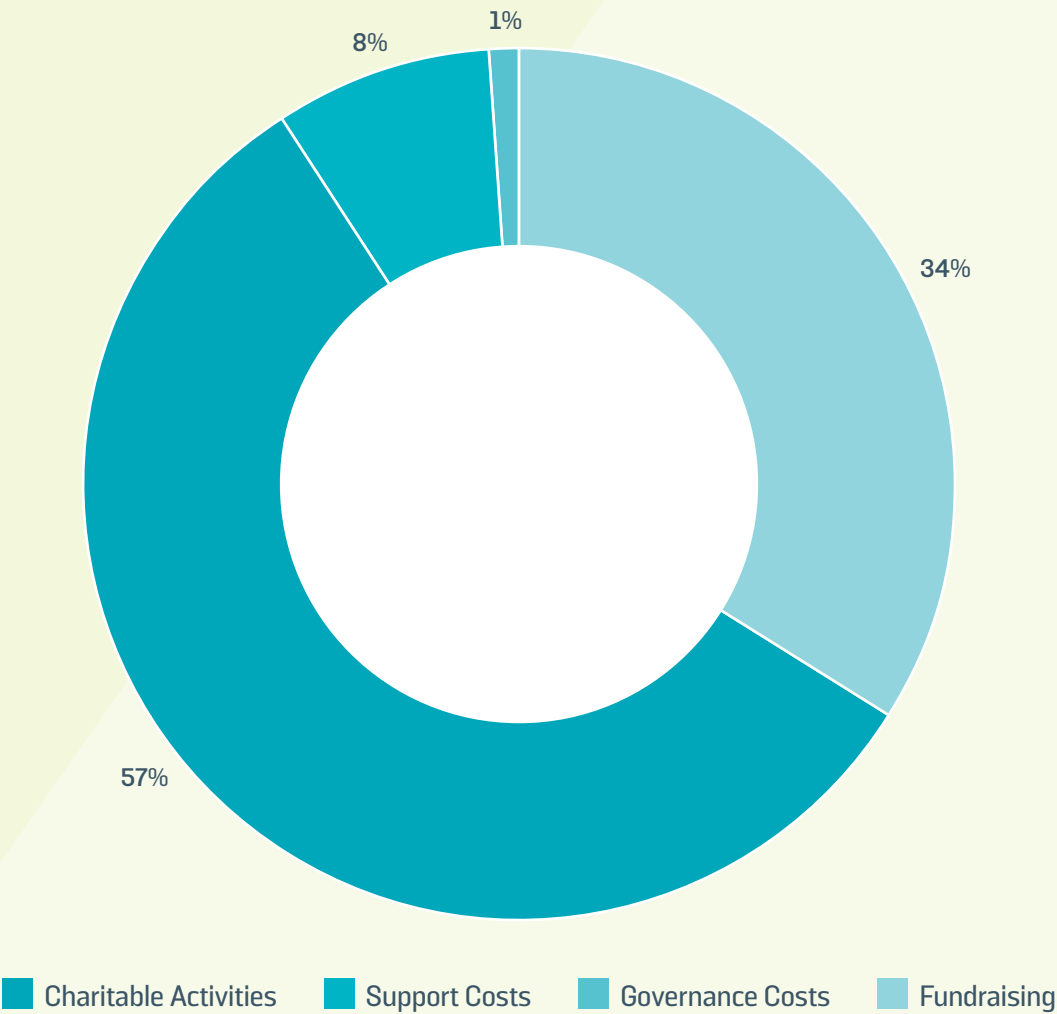
The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £12.3m that compares to £14.1m in the prior year.

GAIN ON INVESTMENT ASSETS

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £0.12m and below last year. The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised gain of £1.4m (vs £0.5m 2019–20) where stock markets were buoyed following the uncertainty around global trade due to the pandemic the previous year.

The chart below provides an analysis of the total resources expended in 2020–21.

CHART 1: TYPES OF EXPENDITURE



FUNDRAISING ACTIVITIES

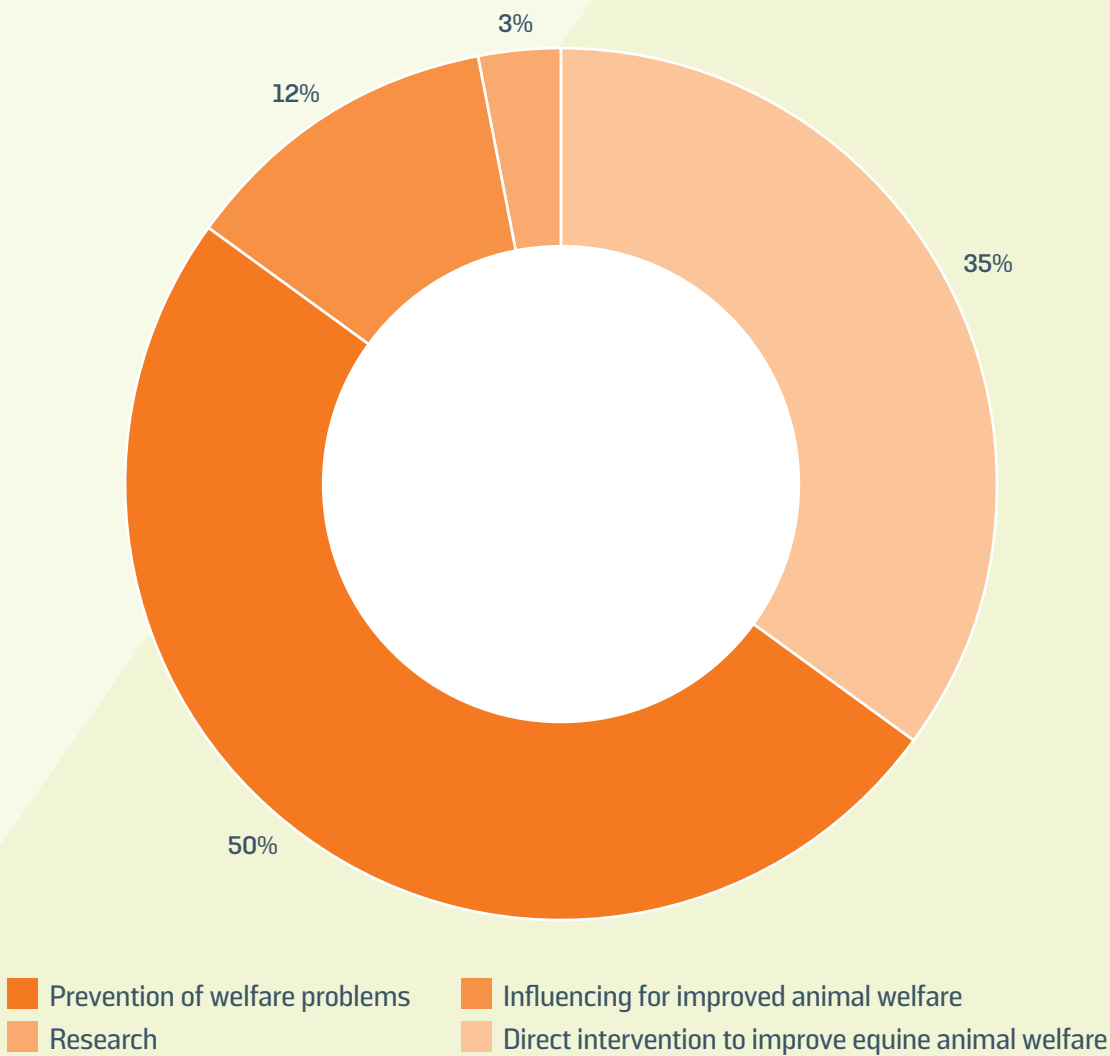
Investment in fundraising activities of £7.2m was slightly above prior year (+1% vs 2019–20) as result of higher costs of initiatives such as the CRM project. Excluding these costs, fundraising expenditure decreased by 3% versus last year due to delayed staff recruitment, cancelled activities, reduction in costs from the fulfilment house due to lockdown and cancellation of international travel.

CHARITABLE ACTIVITIES (INCLUDING SUPPORT AND GOVERNANCE)

Total expenditure on charitable activities is at £13.7m (–14% vs 2019–20) with the lockdown significantly impacting the ability of Country Programmes to undertake activity during Quarter 1, that could not be fully covered in the remainder of the year.

The below chart is an analysis of Charitable activities by thematic areas.

CHART 2: CHARITABLE ACTIVITIES BY THEMATIC AREA





SUPPORT AND GOVERNANCE COSTS

Support includes the cost of teams within finance, human resources and information systems together with investment in staff learning and development, legal costs and centralised staff recruitment costs.

Support costs of £1.7m, is an increase of £0.2m versus 2019–20 as a result of unforeseen costs to ensure a Covid-19 office environment, when reopened, and supporting working from home. The costs facilitate effective and efficient organisational processes that support compliance and the charity's global plan. An analysis of support costs is provided at Note 4a to the accounts.

In accordance with charity accounting practice, support costs are allocated to other costs based on each activity's proportion of the aggregate expenditure. Support costs represent 8% of total resources expended and Governance costs represents 1% of total resources expended.

RESERVES POLICY

The Board of Trustees reviews and agrees the reserves policy annually.

The main objectives of Brooke's reserves policy, in accordance with its Memorandum, are to:

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.
- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Central America
- Fulfil Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

1) Restricted funds

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2021, restricted funds totalled £37,000.

2) Designated funds

Brooke's 5 year strategy (2015–2021) has two key goals;

- Global Reach: reach more working horses, donkeys and mules worldwide
- Sustainable Improvement: programmes that deliver sustainable change

The Board of Trustees have recognised the Designated Funds would support;

- A phased expansion, over the remaining life of the strategy, into existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change.
- Campaigning efforts that halt the inhumane practices of the slaughter houses and the unsustainable trade in Donkey Skins that is decimating the livelihoods of equine owning communities.
- Enhance Brooke's Customer Relationship Management (CRM) tool.

The Designated funds at 31 March 2021 were £0.4m, a reduction of £1.0m versus last year as the charity delivers the CRM tool in 2021/22 and work on Donkey Skins is included in Country Programmes plans. The Trustees anticipate the designated funds to be utilised over next year.

3) General funds

The General funds are comprised of the;

Minimum reserves – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;

- To support the Country Programmes and UK operations for up to 5 months
- Settle any compensation to staff in accordance with legal and statutory requirements

General Reserves – any funds that are in excess to the Minimum Reserves and would be available to be spent on any of the Charities purposes.

The General Funds held at 31 March 2021 amounted to £9.5m which is 2 months in excess of the Charity's Minimum Reserves policy. The Trustees anticipate any excess to the Minimum Reserves to be utilised by 2025 in support of delivering the charity's new Strategy.

ETHICAL INVESTMENT POLICY & STRATEGY

Brooke's investment powers are set out in our Memorandum and Articles of Association.

In accordance with those powers, the board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of our reserves. The fund managers are issued with investment guidelines, which are determined by the finance committee on behalf of the board.

Brooke's investment objectives are:

- To safeguard the funds of the Brooke
- To make secure investments which will grow in value sufficiently to protect the funds against inflation
- To generate the best return possible from these funds in order to assist the Brooke to carry out its purposes, within the limits of safety detailed as above

An ethical investment policy was approved by the Board in 2014–15 that mirrored the Brooke's ethos and values. Following a tender process, the Trustees appointed James Hambro & Partners to invest Brooke's reserves according to the new investment policy.

At 31 March 2021, 100% of Brooke's total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

The portfolio of assets, managed by James Hambro & Partners, are held in segregated accounts and, in the event of failure, would revert to Brooke.

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required for at least four years.

INVESTMENT PERFORMANCE

The total return for the year on Brooke's longer-term investments was +2% versus the previous period. Investor confidence in the market returned in the final quarter of the 2019–20, following the UK's exit from the European Economic Union. The investments performance compares against the benchmark indices in the range of –0.7% to –0.8%. The investments were held in low risk fixed interest, cash funds, UK and International equities.

GOING CONCERN – COVID 19

Through the generosity of our donors, the charity has maintained income levels during 2020/21 at similar levels to the previous year. Brooke did not avail itself of the UK Government's furloughing scheme, which has allowed the charity to resume programmatic operation following the first lockdown in Quarter 1. The charity has modified its planning process to include the monthly review of its cash flow forecast that provides a short term financial health check of the charity being able to meet its on-going obligations through anticipated funds received from our donors and funders.

The process has been enhanced with the introduction of a longer term financial projection of 5 years income and expenditure forecast and levels of reserves. Both the aforementioned processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Risk Management & Internal Control

Brooke has an organisation-wide, risk management process involving all country programmes and the UK office in the identification of risks to the charity and the development of appropriate mitigation plans. The risks are reviewed on a bi-annual basis, ranked by the likelihood of occurrence and potential impact on our operations. Major risks and the risk management process are discussed with the Finance Committee and the Board twice a year. However, the management of day-to-day operational risks is delegated to the Senior Leadership Team to proactively manage throughout the year.

The Board's risk appetite guides the risk management process. The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond Brooke's control. However, the Senior Leadership Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected.

The Board approves a comprehensive annual plan and budget for Brooke. Performance is measured against objectives set out in these plans on a quarterly basis by the Board and its Committees. Material variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board. During the annual planning process, risk identification and management as well as the formal approval of any business initiatives, take place. Internal controls audits are commissioned on a regular basis and are prioritised using a risk-based approach. These reports are submitted to the Finance Committee, together with regular progress updates on the implementation of recommendations.

The Board is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of Brooke in the event of adverse conditions.

The Board has in place key controls including:

- A clear organisational structure with appropriate levels of accountability and reporting.
- Delegation of financial authority and decision-making powers by the Board to the Chief Executive, within specified limits.
- Clear statement of matters that are reserved to the Board.
- Comprehensive strategic planning, budgeting and management reporting.
- Formal agendas for all Board and committee meetings.
- Formal written policies.
- Clear authorisation and approval levels.



THE PRINCIPAL AREAS OF RISKS AND THE MITIGATION PLANS FOR BROOKE ARE:

No.	Risk Description	Risk classification	What are we doing about it?
1	Failure to resolve the Legal Registration and Entity Issue in India leads to the India Office having to close down and a corresponding direct effect on programme delivery and corresponding financial risk requiring alternative model for delivery.	Operational	1) Maintain close liaison between BI legal team and BUK legal team. 2) Identify direct funding model with selected partner in India.
2	Issues of safeguarding and abuse of power are identified in Brooke country offices/ programmes leading to reputation risk and damage to employee relations.	Reputational/Operational	1) Global People and whistleblowing policies. 2) Staff handbook in each country for escalation of complaints. 3) Training on policies. 4) Implementation of procedures. 5) Greater board oversight. 6) Increased awareness to help management recognise issues of concern.
3	Brooke's trade mark rights are not protected or are not used consistently leading to infringement and/or potentially loss of rights which limits/precludes Brooke's ability to use its trade marks in the countries in which it is active. Failure to protect Brooke's copyright material leads to donor or beneficiary confusion or to Brooke research being accredited to others.		1) Trade mark filing programme for the new marks is well progressed in countries where Brooke is active. Watching service in place to ensure that applications for similar marks are noted and objections lodged if appropriate. Brand guidelines developed and rolled out to affiliates. 2) Head of Legal and Compliance will resume work with relevant departments to ensure that copyright notices are used correctly and references to terms of use properly recorded on materials and to raise awareness of the need to have agreements in place with third parties with whom Brooke collaborates. Head of Legal and Compliance is also working with external legal resource to develop a new IP management policy.

No.	Risk Description	Risk classification	What are we doing about it?
4	Socio economic and political context of the UK reduces the value of fundraising gifts across all income streams, in particular Legacy and Major Donors jeopardising fundraising targets.	Operational	1) As part of the Fundcomm Strategy development for the next 5 years, carry out a portfolio analysis that prioritises the channels of income by potential of future growth. 2) As part of the Strategy development, in collaboration with Country Programme Directors, carry out a Country portfolio prioritisation for the next 5 years. 3) As part of Brooke's Strategy development process for the next 5 years, develop a sustainable resource plan for the UK operations.
5	Covid19 leads to lowers levels of income growth for the future that makes it difficult to support the high inflation country programmes that Brooke operates within.	Strategic	1) As part of the Fundcomm Strategy development for the next 5 years, carry out a portfolio analysis that prioritises the channels of income by potential of future growth. 2) As part of the Strategy development, in collaboration with Country Programme Directors, carry out a Country portfolio prioritisation for the next 5 years. 3) As part of Brooke's Strategy development process for the next 5 years, develop a sustainable resource plan for the UK operations.
6	The re-licensing of Brooke's programme in Pakistan is refused that leads to the closure of the entity.	Operational	1) Whilst other INGOs have been refused a license, Brooke Pakistan has a good relationship with the regulators and will continue to progress the relicensing. 2) If Brooke Pakistan were not granted a license, we would appeal. Brooke Pakistan would be allowed to continue to operate during the appeal period, during which time we would reduce any exposure. 3) If the license is not granted upon appeal, Brooke Pakistan would be allowed 60 days to wind up.
7	Conflict, insecurity, significant civil unrest, and / or imposition of non benign authorities creates an operating environment which puts partner staff in Afghanistan and resources at significant risk whilst delivering Brooke funded work, leading to associated reputational damage.	Operational	1) Monitor closely the operating environment of all Partners through close consultation. 2) Ensure that Partners have robust contingency plans in place for hibernation and suspension. 3) Ensure that Partners are clear that Brooke work should be suspended if such work increased risk to individuals.

Structure, Governance and Management



Brooke is constituted as a company limited by guarantee registered in England and Wales and a registered charity. Its objects and powers are set out in its Memorandum and Articles of Association. The Brooke Hospital for Animals is registered with the Office of the Scottish Charity Regulator for fundraising purposes.

Brooke activities are coordinated from its headquarters in London. In 2020–21 the London office, with an average of 121 UK staff led by the Chief Executive, funded and advised all overseas operations and staff and kept in touch with approximately 85,700 active supporters in the UK and through Brooke Netherlands and Brooke USA with over 35,000 and 1,500 active supporters respectively.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopting values and creating a culture which helps achieve Brooke's charitable purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board's approach to diversity underpins its leadership and decision making, ensuring consistent transparency and accountability.

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met virtually four times in 2020/21. Trustees who served during the year are shown [on page 35](#).

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year. A fundraising panel supports the Executive to identify fundraising opportunities. The committees have no decision-making powers, however can make recommendations to the board.

The terms of reference and membership of every committee is set by the Board of Trustees.

Trustees are appointed by co-option and serve an initial term of four years calculated from the AGM at which their appointment is ratified by the members. Trustees may offer themselves for reappointment to complete a second four-year term and may serve an additional year if there is a requirement for the term to be extended.

Trustees do not receive any remuneration for their services. The members of the company comprise all of the Trustees. The members have guaranteed the liabilities of the company, up to £1 each.

Trustees are appointed through an open recruitment process that is widely publicised. Shortlisted applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different

and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

New Trustees receive a structured induction to Brooke. Each Trustee is linked with a country of operation and new Trustees are encouraged to visit an overseas operation as soon as practicable after their appointment.

The Board undertakes a formal and rigorous biennial evaluation of its own performance and that of its Chairman and individual directors. The evaluation of the Board, which includes comments for the senior staff team, considers the balance of skills, experience, independence and knowledge of our organisation.

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity's aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity's aims, and the Board acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve the Brooke's purposes. The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke's charitable purposes. The board leads Brooke in being transparent and accountable.

ORGANISATIONAL STRUCTURE

The Board is also responsible for approving the policies and organisational strategy, and ensuring the effective use of our resources in accordance with our charitable objectives and UK law. It exercises overall responsibility for the direction, management and control of Brooke by supervising the work of the Chief Executive and, through him, the staff, so that the organisation is run efficiently and accountably. In order to achieve this, the Board reviews all long-term strategic and financial plans including annual plans and budgets; all major operational and financial policies; and all extensions of Brooke's work, whether through the expansion of existing operations, or establishment of operations in new countries.

The performance of the CEO is appraised annually through a formal process led by the Chairman. All Trustees are invited to comment on her performance against predetermined objectives and feedback is given in a meeting supported by a written report. All senior staff receive ongoing performance management and an annual appraisal with feedback provided by the CEO about how they have contributed to the achievement of the strategy and any personal development areas they may have.

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out [on page 35](#)) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the market place, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

RELATIONSHIPS WITH OTHER ORGANISATIONS

In addition to our two international fundraising partners, Brooke Netherlands and Brooke USA, Brooke has many important relationships with other organisations overseas. Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.

Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through partnership with organisations operating in Afghanistan, Guatemala, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke's Global Strategy. The address of each is shown on page 71.

Representatives from each Brooke organisation across the world constitute the Global Advisory Council which meets annually. This has no executive function but provides advice to the Brooke Board on any matters affecting our organisation. It has clear terms of reference and membership is extended to include Brooke's Honorary Vice Presidents.

The collaborative partnerships are between Brooke and third-party entities in accordance with the terms of Grant Agreements approved by the Board which, unless specifically agreed otherwise, restrict Brooke's commitment to a period of 12 months. Partners' strategic fit and ability to deliver the programme are reviewed in accordance with Brooke's Partnership Guidelines. Partners' financial controls are reviewed as part of initial financial due diligence exercise and subsequently as part of a rolling audit programme carried out by Brooke.

During 2020/21, the following organisations worked in partnership with Brooke.

PARTNERSHIP WITH BROOKE UK

- DCA Livestock Programmes (DCA) in Afghanistan
- AfghanAid in Afghanistan
- Animal Health Training and Consultancy Services (AHTCS) in Nepal

PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES

BROOKE LATIN AMERICA AND CARIBBEAN

- Fundación Equinos Sanos para el Pueblo, Guatemala
- Veterinarios Sin Fronteras, Honduras
- Cooperativa de Agroturismo Rural – BIOMETEPE R.L., Nicaragua.
- ADDAC (la Asociación para la Diversificación y el Desarrollo Agrícola Comunal), Nicaragua. Project title: Comunidad y equinos: un bienestar en doble vía
- OCTUPAN (la Asociación Octupan "Lugar de Grandes Caminos"), Nicaragua.
- Centro Alexander Von Humboldt, Nicaragua

BROOKE INDIA*

- Arthik Vikas evam Jan Kalyan Sansthan, U.P, Amethi
- PHIA Foundation, Buxur
- Roman Catholic Diocesan Social Service Society, Barmer
- Shri Bhuvneshwari Mahila Ashram, Dehradun
- Shri Bhuvneshwari Mahila Ashram, Rudraprayag
- Sahyog India, Kathua
- Gramin Evam Samajik Vikas Sanstha, Agra
- Gramin Evam Samajik Vikas Sanstha, Dhaulpur
- Gramin Evam Samajik Vikas Sanstha, Churu
- Adarsh Seva Samiti, Sonipat
- Prayatan Sanstha, Rajasthan
- Yuvagram Vikas Mandal, AhmedNagar
- Yuvagram Vikas Mandal, Beed
- Lokseva Yuva Trust, Kutch
- Lokseva Yuva Trust, Patan
- Astitva Samajvikas va Sanshodhan Sanstha, Sangali
- Shramik Janta Vikas Sanstha, Satara
- Animal Help Foundation, Vadodara
- Panchsheel Development Trust, Bahraich
- Gramin Vikas Sansthan, Ghazipur
- Gramin Vikas Sansthan, Balia

* Due to a change in the Foreign Contribution Regulation Act (FCRA), the listed partners were ceased at the start of October 2020. Brooke India has continued its programmatic work in these areas by working directly with the equine owning communities.

- Purvanchal Gramin Chetna Samiti, Balia
- Abhiyan, Uttar Pradesh
- Nehru Yuva Sanstha, Banda
- Nehru Yuva Sanstha, Fatehpur
- Social Action for Knowledge Building/Awareness Raising, Farrukhabad
- Sarvodaya Ashram, Uttar Pradesh
- New Public School Samiti, Uttar Pradesh
- Zila Yuva Vikas Sanghathan, Ambala
- Meerut Seva Samaj, Uttar Pradesh
- Pragati Social Service Society, Karnal
- Navbharat Samaj Kalyan Samiti, Uttar Pradesh
- Prayas Trust, Kashipur
- Society for Environmental and Rural Awakening, Chamba-Mandi
- Society for Environmental and Rural Awakening, Amritsar
- Volunteers for Social Justice, Punjab
- Doaba Vikas Ebam Utthan Samiti, Kaushambi
- UP Vanvasi Seva Sansthan, Pilibhit
- UP Vanvasi Seva Sansthan, Lakhimpur
- Tarun Chetna Sansthan, Partapgarh
- Parvatiya Aranya Sewa Evam Vikas Sansthan, Uttarakhand

BROOKE PAKISTAN

- Sindh Rural Support Organisation (SRSO)
- National Rural Support Programme (NRSP)
- Thardeep Rural Development Programme (TRDP)

BROOKE EAST AFRICA

- Africa Network for Animal Welfare (ANAW)
- Agency for Cross Border Pastoralists Development (APaD)
- Arusha Society for the Protection of Animals (ASPA)
- Caritas – Kitui
- Farming Systems Kenya (FSK)
- Inades-Formation Kenya
- Inades-Formation Tanzania
- Kenya Network for Dissemination of Agricultural Technologies (KENDAT)
- Send a Cow Kenya (SACK)
- Support for Tropical Initiatives in Poverty Alleviation (STIPA)
- Vétérinaires sans Frontieres Germany (VSFG)
- Vétérinaires sans Frontieres Suisse (VSF-Suisse)

BROOKE WEST AFRICA

- Union des Groupements Associés du Niombato, UGAN – Senegal
- Union des Groupements Paysans de Méckhé, UGPM – Senegal
- Association pour la Protection des Animaux et de L'Environnement, ASPAE – Senegal
- Fédération des Associations Paysannes de la Région de Louga, FAPAL – Senegal
- Union Régional des Associations Paysannes de Diourbel, URAPD – Senegal
- Association pour la Promotion des Initiatives Locales au Burkina Faso, APIL – Burkina Faso
- Institut Africain pour le Développement Économique et Social Burkina Faso, INADES – Burkina Faso
- ECLOSIO – Senegal

BROOKE ETHIOPIA

- Send A Cow – Ethiopia
- Women's Empowerment – Action

GRANT MAKING PROCEDURES

Brooke UK issues grants to Brooke Affiliates, branches and partner organisations. Affiliates and branches in turn make grants to partner organisations in their respective country or region. Brooke UK also gives grants on a proactive basis.

These agreements clearly set out our expectations and the deliverables of the third-party entities. Grants to entities are routinely monitored to discuss variance from agreed budgets, operational updates and key programme performance indicators. Programme visits are also undertaken by staff and reports are widely circulated to share learning and understanding. Programme audits are conducted on a periodic basis to monitor the quality of the programmatic deliverables. Extensive due diligence exercises are carried out as part of identifying new partners. These include the assessment of programmatic and financial capabilities as well as the strategic fit.

THE ENVIRONMENT

Brooke is committed to reducing the impact it has on the environment and the Board of Trustees has approved an environmental policy. The well-being of animals and animal-owning communities always remain at the core of Brooke's work and efforts to improve our green credentials will not override our charitable objectives.

PUBLIC BENEFIT

Charity trustees have a duty to report in the annual report on their charity's public benefit. They should demonstrate that:

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke's charitable objective to promote

the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Central America, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

- the support, promotion and provision of veterinary and other animal healthcare services whether in the context of veterinary clinics, animal hospitals, other animal healthcare facilities or otherwise;
- the provision, promotion and support of education in the care, welfare and treatment of working equines; and
- advocacy for long term and sustainable improvement of the living and working conditions of working equines, relieving the poverty of owners and users of working animals and their communities by improving the health and welfare of such animals.

2. The benefit must be to the public or a section of the public

This report explains in detail the criteria Brooke uses for selecting the geographical areas in which it operates.

The Trustees are therefore confident that Brooke meets the public benefit requirements and they confirm that the Charity Commission's guidance on public benefit has been taken into account.

No material uncertainties have been identified by the Trustees that can cast significant doubt about the ability of Brooke to continue its operations.

Trustees' Responsibilities, Auditor's Report and Financial Statements

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Strategic Report, the Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law 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 charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company, ensuring compliance with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, thereby taking reasonable steps for fraud prevention and any other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information; and

Crowe U.K. LLP were appointed as Brooke's auditors during the year following a tender process.

This report, which incorporates the Strategic Report, was approved by the Trustees on 29 September 2021 and signed on their behalf:

Signature

Kirsty Hayes
Chair
29 September 2021

Independent Auditor's Report to the Members and the Trustees of the Brooke Hospital for Animals

OPINION

We have audited the financial statements of the Brooke Hospital for Animals for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of

the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

- In our opinion based on the work undertaken in the course of our audit
- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of

the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement [set out on page 49], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a

going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

EXTENT TO WHICH THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102) and The Charities and Trustee Investment (Scotland) Act 2005. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), employment legislations, taxation legislations and anti-fraud, bribery and corruption legislation.

We also considered compliance with local legislation for the group's overseas operating branches.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, grants made to partners and affiliates, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission including any Serious Incidents reporting, review of overseas branch audit reports, review of internal audit reports conducted on overseas operations, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of

internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signature

Tim Redwood
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

[Date]

Financial Statements



CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and legacies	2	18,153,835	1,631,877	19,785,712	19,823,669
Other Trading activities		58,839	-	58,839	44,206
Investments		123,674	-	123,674	199,401
Other		35	-	35	12,493
Total income		18,336,383	1,631,877	19,968,260	20,079,770
Expenditure					
Expenditure on raising funds		7,205,910	-	7,205,910	7,117,284
<i>Expenditure on Charitable activities:</i>					
Direct intervention to improve equine animal welfare		4,166,503	620,344	4,786,847	5,600,418
Prevention of welfare problems		5,940,856	884,525	6,825,381	7,902,360
Influencing for improved animal welfare		1,456,870	216,911	1,673,781	1,961,376
Research		396,164	58,984	455,148	531,729
Total charitable activities	3	11,960,393	1,780,764	13,741,157	15,995,883
Total expenditure	4A	19,166,303	1,780,764	20,947,067	23,113,167
Net gains on investments	9	1,432,676	-	1,432,676	515,475
Net income/(expenditure)		602,756	(148,887)	453,869	(2,517,922)
Total funds brought forward	18	9,359,472	185,887	9,545,359	12,063,282
Total funds carried forward	14	9,962,228	37,000	9,999,228	9,545,359

The notes on pages 56 to 70 form a part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity Only 2021 £	Charity Only 2020 £
FIXED ASSETS					
Intangible Assets	8A	5,885	20,246	5,885	20,246
Tangible Assets	8B	1,175,918	1,408,435	1,175,918	1,408,435
Investments & long term deposits	9	12,740,011	12,478,227	12,740,011	12,478,227
		13,921,814	13,906,908	13,921,814	13,906,908
CURRENT ASSETS					
Debtors	11	1,486,603	1,490,104	1,486,603	1,490,104
Cash at bank and in hand		3,506,893	4,308,292	3,494,458	4,307,887
		4,993,496	5,798,396	4,981,061	5,797,991
CURRENT LIABILITIES					
Creditors: amounts due within one year	12	8,916,082	10,159,945	8,903,647	10,159,540
NET CURRENT LIABILITIES		(3,922,586)	(4,361,549)	(3,922,586)	(4,361,549)
TOTAL NET ASSETS		9,999,228	9,545,359	9,999,228	9,545,359
FUNDS					
Unrestricted income funds:					
General funds	10	9,545,228	7,899,472	9,545,228	7,899,472
General funds – Capitalised Assets:					
Designated funds	10	417,000	1,460,000	417,000	1,460,000
Restricted income funds	10	37,000	185,887	37,000	185,887
TOTAL FUNDS		9,999,228	9,545,359	9,999,228	9,545,359

The notes on pages 56 to 70 form a part of these financial statements.
The financial statements were approved by the Board of Trustees and signed on its behalf by:

Signature

Kirsty Hayes
Chairperson

Signature

Mark McLaughlin
Honorary Treasurer

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Total Funds 2021 £	Prior Year Funds 2020 £
Schedule A		
Net cash provided by (used in) operating activities	(1,923,373)	(504,296)
Cashflow from Investing activities:		
Dividends, Interest from Investments	123,674	199,401
Proceeds from disposal	-	1,148
Purchases of Fixed Assets – Tangible	(166,735)	(1,469,305)
Purchases of Fixed Assets – Intangible	(5,858)	(1,030)
Proceeds from sale of Investments	1,200,000	1,750,000
Realised gain		
Purchase of Investment	(29,107)	(89,154)
Net Cash Provided by (used in) Investing activities	1,121,974	391,060
Change in cash and cash equivalents in the reporting Period		
Cash and cash equivalents at the beginning of the reporting Period	4,308,292	4,421,528
Cash and cash equivalents at the end of the reporting period	3,506,893	4,308,292
Schedule A		
Net Movement in Funds for the Reporting Period (as per the Statement of Financial Activities)	(978,808)	(3,033,398)
Adjustments for:		
Depreciation Charges	399,252	338,951
Amortisation Charges	20,219	59,713
Revaluation of Fixed Assets		
Dividends and Interest from Investments	(123,674)	(199,401)
Loss/(Profit) on the Sale of Fixed Assets	-	7,061
Decrease/(Increase) in Debtors	3,501	1,350,858
(Decrease)/Increase in Creditors	(1,243,863)	971,920
Net Cash Provided by (Used in) Operating Activities	(1,923,373)	(504,296)

Brooke was established in 1934 to treat horses left in Egypt after the first World War. In recent years we have expanded to deliver programmes across Africa, Asia and Latin America and operate in ten countries. Brooke is an international animal welfare organisation dedicated to improving the lives of working horses, donkeys and mules.

Brooke is registered as a Charity in England and Wales (No. 1085760) and with the Companies House (No. 4119581). Brooke is registered with the Office of the Scottish Charity Regulator (No. SC050582).

NOTES

1. ACCOUNTING POLICIES

A. BASIS OF PREPARATION

The financial statements are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities Statement of recommended Practice (FRS 102), the Charities Accounts (Scotland) Regulations 2006 and Charities and Trustee Investment (Scotland) Act 2005, and FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Brooke's planning and performance management process includes the monthly review of its cash flow forecast that provides a short term financial health check of the charity being able to meet its on-going obligations through anticipated funds received from our donors and funders.

The process has been enhanced with the introduction of a longer term financial projection of 5 years income and expenditure forecast and levels of reserves. Both the aforementioned processes have supported the Trustees in ensuring the Brooke takes the appropriate steps to manage the organisational risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Public benefit

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing Brooke's aims and objectives, as well as in preparing planning activities, implementing policies and setting priorities for the upcoming year.

Consolidation

The statement of financial activities and balance sheet consolidate the financial statements of Brooke and our subsidiary undertakings. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006. The functional currency of the Brooke is GBP.

The gross income for the year was £20.0m (2020: £20.1m) and our gross expenditure was £20.9m (2020: £23.1m). The charity has a wholly owned subsidiary registered in England and Wales, Brooke Hospital for Animals Trading Ltd. (No.8959139).

The financial activities of the company are commercial activities such as Christmas card sales, Dorothy Brooke's diary and fundraising through sponsorship activities. The income generated by the trading company was £59k (2020: £44k) and resulted in net profit for the year of £36k (2020: £26k) that has been passed as Gift Aid to the Charity in furtherance of relieving immediate suffering and creating lasting change for vulnerable working equines.

The results of the subsidiaries are consolidated on a line by line basis and further details of the subsidiary are given in Note 16.

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

Items costing £1,000 or more are capitalised and depreciated at the following rates:

FIXTURES & FITTINGS	10%-20% per annum straight line
OFFICE EQUIPMENT	10%-25% per annum straight line
COMPUTERS & SOFTWARE	12%-33.3% per annum straight line
VEHICLES	15%-20% per annum straight line
LEASEHOLD IMPROVEMENTS	Life of the lease

The Group accounts include all assets purchased by overseas branches.

C. INTANGIBLE FIXED ASSETS

Website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, they will be amortised on the straight line basis over three years.

D. INVESTMENTS

Investments are stated at market value. Net gains and losses on investments, calculated as the difference between market value at the end of the period or sale proceeds and their market value at the start of the period, are credited or charged to the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within the fixed assets as investments that are managed by James Hambro & Partners.

Cash held on short-term deposits is directly managed by Brooke.

E. INCOME

Income is recognised in the financial statements when Brooke is legally entitled to the income, receipt is probable and the amount can be measured with reasonable accuracy.

In the case of donations and grants received during the year, they will be fully accounted in that year unless they are subject to performance-related conditions or other terms and conditions that may prevent income recognition. Gift aid on donations is accounted for on an accruals basis where applicable.

Entitlement to both Residuary and Pecuniary legacies is deemed to be the earlier of a payment being received, or notification of a distribution, or notification of the final estate accounts being approved by the executors.

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:

- ✔ Probate has been granted
- ✔ Notification is over 6 months old
- ✔ The will is unlikely to be contested
- ✔ The estate has sufficient assets
- ✔ The amount is material and Brooke has received evidence to support its receipt within six months of the year end.

Where a legacy is subject to the interest of a life tenant, the legacy would not be recognised as income until the death of the life tenant.

Investment income and any related recoverable income tax is accounted for on an accrual basis.

F. EXPENDITURE

Expenditure is classified by reference to specific activity categories, so that all direct costs relating to a specific activity have been aggregated.

Expenditure on raising funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing the Brooke's investments. These also include expenditure of an indirect nature necessary to support them.

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.

Governance costs include costs associated with meeting Brooke's constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Note 4. Irrecoverable VAT is included as part of the expenditure to which it relates.

G. FINANCIAL ASSETS AND LIABILITIES

Brooke has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash and bank and in hand, together with trade and other debtors. Financial liabilities held at amortised cost comprise bank loans and overdrafts, trade and other creditors.

Investments, including bonds held as part of an investment portfolio are held at fair market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment. Total financial assets held at fair value were £12.7m as at 31 March 2021.

H. OPERATING LEASES

Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.

I. PENSION COSTS

Brooke operates a defined contribution pension scheme for our employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

J. FUNDS

Restricted funds are generated when donors stipulate how their donations may be spent and these funds are restricted to those initiatives. An analysis of the movements on restricted funds is set out in Note 10.

Unrestricted funds are generated when the donors do not stipulate how the income may be spent and the funds support the charity to carry out our work. Unrestricted funds are divided into two further classifications:

Designated reserves are funds to support the Brooke in three key areas:

- A phased expansion, over the remaining life of the strategy, into existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change;
- To support Brooke's campaigning efforts that sees the cessation of Donkey Skins supply;
- Replacement of Brooke's Customer Relationship Management tool;

The Trustees anticipate the designated reserves to be fully utilised over the coming next two years.

General reserves are the minimum level of funds set aside to cover possible operational and financial risks identified as part of the annual planning process, and a contingency fund for other unidentified operational issues.

An analysis of the movements on unrestricted funds is set out in Note 10.

K. FOREIGN EXCHANGE

Transactions denominated in foreign currency are translated at the rate of exchange ruling at the balance sheet date. Income and expenditure transactions incurred in a foreign currency are translated during the course of the year at the rate of exchange prevalent at the date of transaction, and are disclosed in the Statement of Financial Activities.

As of 31 March 2021, Brooke had committed to 233.7m KES, 159.6m INR and 188.6m PKR. The value of the movement in the forward contracts from the date of commitment to 31 March 2021 was an increase of £11,650 which has not been recognised in the financial statements.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2020: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

Brooke is registered for VAT and has partial exemption in respect of our trading activities.

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and judgements to have a risk to the carrying amount of the assets and liabilities within the next financial year are as follows;

- Legacy income is recognised where the executors of an estate have notified Brooke of an impending payment. The value of the accrual is based upon the estate accounts received or the will.
- The legacy pipeline is estimated using a three year historic average, where no values are available.
- Accrued expenditure is estimated on the basis of quotations received from suppliers.
- Provisions in the case of dilapidations are based on judgements from technical experts. The provision for end-of-service obligations to overseas operations are estimated based on local regulation and contractual terms.
- The provision for the amounts owed to countries is estimated on the basis of the grant agreements to third parties.
- The allocation of support costs requires a judgement on the most appropriate basis to apportion costs, which are reviewed annually for reasonableness.

The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

2. DONATIONS & LEGACIES

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Donations	8,841,830	1,631,877	10,473,707	9,620,284
Legacies	9,312,005	-	9,312,005	10,203,385
Total	18,153,835	1,631,877	19,785,712	19,823,669

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £12.3m (2020: £14.1m)

3(a) CHARITABLE ACTIVITIES BY THEMATIC AREA

	Direct intervention to improve equine animal welfare £	Prevention of welfare problems £	Information & awareness raising £	Research £	2021 Total £	2020 Total £
Afghanistan	115,986	255,749	24	24	371,783	1,034,003
Egypt*	34,064	26,911	-	4,482	65,457	289,664
Ethiopia	1,188,206	701,660	11,674	55,986	1,957,526	1,930,243
Guatemala	-	-	-	-	-	82,664
India	705,079	1,031,272	235,060	153,942	2,125,353	2,994,789
Kenya	970,773	889,888	593,721	84,589	2,538,971	3,068,250
Nepal	23,536	30,398	16,561	21	70,516	150,355
Nicaragua	205,716	290,395	138,106	3,408	637,625	460,425
Pakistan	777,343	803,806	19,523	29,991	1,630,663	1,310,045
Senegal	407,442	1,001,708	69,457	3,138	1,481,745	1,533,324
	4,428,145	5,031,787	1,084,126	335,581	10,879,639	12,853,762
Indirect Support Costs – UK	99,563	497,886	503,275	33,187	1,133,911	1,621,706
Other Support Costs – UK	259,141	1,295,706	86,380	86,380	1,727,607	1,520,415
Total	4,786,849	6,825,381	1,673,781	455,148	13,741,157	15,995,883

*Work in Egypt is funded through Brooke Netherlands

3(b) CHARITABLE ACTIVITIES – Analysis of individual amounts spent in each country is shown below:

	Amount Granted (Partnerships and Affiliates only) 2021 £	Amounts spent on direct implementation via Branches & UK 2021 £	Support Expenditure 2021 £	Total Charitable Activities 2021 £	Total Charitable Activities 2020 £
Afghanistan	295,729	-	76,054	371,783	1,034,003
Egypt	53,704	-	11,753	65,457	289,664
Ethiopia	-	1,773,989	183,537	1,957,526	1,930,243
Guatemala	-	-	-	-	82,664
India	1,682,037	-	443,316	2,125,353	2,994,789
Kenya	2,106,046	-	432,924	2,538,970	3,068,250
Nepal	59,193	-	11,323	70,516	150,355
Nicaragua	-	470,867	166,758	637,625	460,425
Pakistan	1,310,023	-	320,640	1,630,663	1,310,045
Senegal	-	1,115,294	366,452	1,481,746	1,533,324
Indirect Support Costs – UK			1,727,607	1,133,911	1,621,706
Other Support Costs – UK				1,727,607	1,520,415
	5,506,732	3,360,150	4,874,275	13,741,157	15,995,883

*Country costs associated to Branches cannot be classed as grants to third party organisations.

4(a). EXPENDITURE

	Grants £	Direct staff £	Direct other £	Support costs £	Governance costs £	Total 2021 £	Total 2020 £
Raising funds							
Fundraising		2,403,412	2,887,849	779,684		6,070,945	6,015,863
Supporter Services		370,281	523,458	131,695		1,025,434	994,096
Trading		20,172	-	-		20,172	15,743
Investment Management			89,359			89,359	91,582
	-	2,793,865	3,500,666	911,379	-	7,205,910	7,117,284
Charitable activities							
Direct intervention to improve equine animal welfare	4,127,182	215,979	146,994	259,141	37,552	4,786,848	5,600,417
Prevention of Welfare Problems	3,602,261	1,143,047	778,022	1,295,706	6,343	6,825,379	7,902,359
Information & awareness raising	979,944	503,101	104,356	86,380	-	1,673,781	1,961,377
Research	157,495	76,203	51,863	86,380	83,207	455,148	531,730
Total charitable activities	8,866,882	1,938,330	1,081,235	1,727,607	127,102	13,741,157	15,995,883
Governance costs		97,519	29,583	-	(127,102)	-	-
	8,866,882	4,829,714	4,611,484	2,638,987	-	20,947,067	23,113,167
Expenditure in support of activities		1,457,541	1,181,446	(2,638,987)		-	-
Total expenditure	8,866,882	6,287,255	5,792,930	-	-	20,947,067	23,113,167

4 (b). ANALYSIS OF GOVERNANCE EXPENSES

	2021 £	2020 £
Staff Costs	97,519	98,749
Trustee Expenses	229	11,052
Audit Fees	23,000	22,500
Other Expenses	3,554	14,878
Total	124,302	147,179

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING:

	2021 £	2020 £
Audit Fees for Statutory Audit	23,000	22,500
Non audit fees	-	350
Rental cost relating to operating leases		
Plant and Machinery	2,807	2,807
Land & Building	425,477	454,777

6 STAFF COSTS

	2021 £	2020 £
Salaries	5,869,192	5,717,587
Temporary staff	215,242	217,787
National Insurance costs	571,578	559,385
Pensions and Other Costs*	738,881	719,253
Total	7,394,893	7,214,012

* In Note 4a, Staff costs for branches amounting to £1,129,832 have been included within **Programme costs**.

AVERAGE NUMBER OF STAFF EMPLOYED

	2021	2020
Fundraising	45	46
Supporter Services	7	8
Charitable Activities UK	29	32
Charitable Activities Overseas (Branches)	87	88
Administration (including Support costs and Governance)	40	41
Total	208	215

REMUNERATION OF THE CHARITY'S KEY MANAGEMENT PERSONNEL

The key management personnel of the charity comprise the trustees, the Chief Executive, Director of Fundraising, Director of Finance and Information Services, Director of International Programmes, Director of Animal Welfare and Sustainability and Director of Planning and Performance.

	2021 £	2020 £
Total salary of Key Management Personnel	533,527	561,641

Number of employees whose benefits, excluding employer's pension contributions, amounted to more than £60k	2021	2020
Between £60,001 and £70,000	6	3
Between £70,001 and £80,000	1	1
Between £80,001 and £90,000	1	1
Between £90,001 and £100,000	2	2
Between £100,001 and £110,000	1	-
Between £110,001 and £120,000	-	1

The pension costs paid in respect of these employees amounted to £66,129 (2020: £46,907).

7. TRUSTEES EXPENSES

Trustees' total expenses during the year amounted to £229 (2020: £11,052), of which £Nil (2020: £5,539) related to visits to overseas centres. These expenses were leaving gifts to retiring trustees and an online training course. There were no travel expenses due to the pandemic. No Trustees (2020: 4 Trustees) received reimbursements for their expenses totalling £Nil (2020: £1,649).

The Trustees received no remuneration for their services. A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £5,164 (2020: £3,170).

The UK charity received donations from the Trustees of £1,040 (2020: £6,045) during the year.

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

	Computer Applications £	Website £	Total £
Cost			
At 31 March 2020	255,197	248,962	504,159
Additions	5,858	-	5,858
At 31 March 2021	261,055	248,962	510,017
Depreciation			
At 31 March 2020	234,951	248,962	483,913
Depreciation for the year	20,219	-	20,219
At 31 March 2021	255,170	248,962	504,132
Net Book Value			
At 31 March 2021	5,885	-	5,885
At 31 March 2020	20,246	-	20,246

8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Fixtures and Fitting £	Machinery and Equipment £	Computers and Software £	Vehicles £	Total £
Cost						
At 31 March 2020	782,641	252,454	289,059	574,556	399,450	2,298,160
Additions	16,162	-	280	44,431	105,862	166,735
Disposals	-	-	-	-	-	-
At 31 March 2021	798,803	252,454	289,339	618,987	505,312	2,464,895
Depreciation						
At 31 March 2020	81,865	65,686	115,991	376,436	249,747	889,725
Depreciation for the year	161,377	42,936	56,514	105,223	33,202	399,252
Disposals	-	-	-	-	-	-
At 31 March 2021	243,242	108,622	172,505	481,659	282,949	1,288,977
Net Book Value						
At 31 March 2021	555,561	143,832	116,834	137,328	222,363	1,175,918
At 31 March 2020	700,776	186,768	173,068	198,121	149,702	1,408,435

9. GROUP AND CHARITY INVESTMENTS

Reconciliation of Investments held with fund manager	2021 £	2020 £	Analysis of Investments held at 31 March 2021	2021 £	2020 £
Market Value at 1 April	12,478,227	13,623,598	Fixed Interest	2,431,733	2,704,020
Disposals	(1,200,000)	(1,750,000)	UK Equities	1,341,824	870,393
Dividends reinvested	118,639	182,303	Overseas Equities	5,660,307	4,538,319
Fees deducted during year	(89,531)	(93,150)	Alternative Investments	2,077,741	2,139,219
Net gains	1,432,676	515,476	Commodities	634,417	-
Market Value at 31 March	12,740,011	12,478,227	Cash & cash alternatives	553,989	2,226,277
Historical Cost at 31 March	10,025,813	11,171,760	Market Value at 31 March	12,740,011	12,478,228

10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	31 March 2020 £	Income £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2021 £
Unrestricted Funds						
General Funds	7,899,472	18,336,383	(18,123,303)	-	1,432,676	9,545,228
Designated Funds	1,460,000	-	(1,043,000)	-	-	417,000
Total Unrestricted Funds	9,359,472	18,336,383	(19,166,303)	-	1,432,676	9,962,228
Restricted Funds						
Afghanistan	-	6,000	(6,000)	-	-	-
Egypt	-	53,704	(53,704)	-	-	-
Ethiopia	-	171,638	(182,024)	10,386	-	-
India	-	291,730	(347,075)	55,345	-	-
Kenya	-	410,541	(428,957)	18,416	-	-
Nepal	-	1,000	(1,000)			
Pakistan	-	399,977	(462,906)	62,929	-	-
Senegal	185,887	1,000	(188,570)	1,683	-	-
Nicaragua	-	13,962	(13,962)			
*Virtual Gifts	-	148,759	-	(148,759)		
Ethiopia Research Wellcome	-	11,609	(11,609)	-	-	-
Global Farriery	-	58,500	(58,500)			
Action for Animal Health	-	40,000	(10,000)	-	-	30,000
UK Covid19 Response	-	5,000	(5,000)	-	-	-
Remote Learning for Vets	-	18,457	(11,457)	-	-	7,000
Total Restricted Funds	185,887	1,631,877	(1,780,764)	-	-	37,000
Total Funds	9,545,359	19,968,260	(20,947,067)	-	1,432,676	9,999,228

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities.
Grants amounting to £280k were received from Brooke USA to fund work in Ethiopia, India and Kenya.
Additionally donations totalling £36k were received from Brooke Netherlands in 2020-21, restricted to our work in Pakistan.

11. DEBTORS AND PREPAYMENTS

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Legacies Receivable	651,403	651,403	702,031	702,031
Tax Recoverable	179,555	179,555	457,159	457,159
Prepayments and other debtors	655,645	655,645	330,914	330,914
Total	1,486,603	1,486,603	1,490,104	1,490,104

12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Amounts committed to partners	5,898,047	5,898,047	6,833,962	6,833,962
Taxes and social security	138,517	138,517	137,946	137,946
Other creditor and accruals	2,568,513	2,556,078	2,729,995	2,729,590
Deferred Income	300,073	300,073	387,128	387,128
Gift Aid Provision	10,932	10,932	70,914	70,914
Total	8,916,082	8,903,647	10,159,945	10,159,540

13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

Total minimum lease payments due over the lease term are as follows:

	2021			2020		
Lease Payments	Land & Buildings	Other	TOTAL	Land & Buildings	Other	TOTAL
Not later than one year	615,318	2,694	618,012	432,520	2,694	435,214
Later than one year and not later than 5 years	1,386,857	3,368	1,390,225	2,012,552	6,062	2,018,614
Later than 5 years	-	-	-	-	-	-
TOTAL	2,002,175	6,062	2,008,237	2,445,072	8,756	2,453,828

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	5,885	-	5,885
Tangible Assets	1,175,918	-	1,175,918
Investments	12,740,011	-	12,740,011
Current Assets	4,956,496	37,000	4,993,496
Current Liabilities	(8,916,082)	-	(8,916,082)
Net Assets	9,962,228	37,000	9,999,228
Charity			
Intangible Assets	5,885	-	5,885
Tangible Assets	1,175,918	-	1,175,918
Investments	12,740,011	-	12,740,011
Current Assets	4,944,061	37,000	4,981,061
Current Liabilities	(8,903,647)	-	(8,903,647)
Net Assets	9,962,228	37,000	9,999,228

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020: none).

16. SUBSIDIARY UNDERTAKINGS

The Brooke group comprises the parent charity (Brooke Hospital for Animals) and one wholly owned subsidiary (Brooke Hospital for Animals Trading Limited). Brooke Hospital for Animals Trading Limited (BHAT) is a private company limited by shares incorporated in England and Wales.

The principal activities for Brooke Hospital for Animal Trading Limited includes the sale of Christmas cards, sale of Dorothy Brooke's diary and raise funds through sponsorship activities for the furtherance of the parent charities charitable purpose.

The results for the year of the subsidiary undertakings are given below.

	2021 BHAT £	2020 BHAT £
Total income	58,839	44,206
Total expenditure	(22,564)	(17,843)
Net income	36,275	26,363
Gift to Brooke Hospital for Animals	(36,275)	(26,363)
Retained surplus/ (deficit) for the year	-	-
Total Assets	12,735	12,500
Total Liabilities	(12,735)	(12,500)
Total Funds	-	-

At 31 March 2021, Brooke Hospital for Animals Trading Limited owed the parent charity £11,000 (2020 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,392 (2020 £2,130) with the parent charity for loan interest charges and use of name and logo.

17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and legacies	2	17,966,379	1,857,290	19,823,669	20,605,465
Other Trading activities		44,206	-	44,206	51,287
Investments		199,401	-	199,401	186,074
Other		12,494	-	12,494	1,703
Total income		18,222,480	1,857,290	20,079,770	20,844,530
Expenditure					
Expenditure on raising funds		7,117,284	-	7,117,284	7,198,360
Expenditure on Charitable activities:					
Direct intervention to improve equine animal welfare		4,911,939	688,479	5,600,418	5,487,869
Prevention of welfare problems		6,930,894	971,466	7,902,360	7,466,532
Influencing and awareness raising		1,720,257	241,119	1,961,376	1,778,881
Research		466,362	65,367	531,729	508,679
Total charitable activities	3	14,029,452	1,966,431	15,995,883	15,241,962
Total expenditure	4A	21,146,736	1,966,431	23,113,167	22,440,322
Net gains on investments	9	515,475	-	515,475	798,834
Net (expenditure)/income		(2,408,781)	(109,141)	(2,517,922)	(796,958)
Reconciliation of funds:					
Total funds brought forward	18	11,768,253	295,029	12,063,282	12,860,240
Total funds carried forward	14	9,359,472	185,887	9,545,359	12,063,282

18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2020

	31 March 2019 £	Incoming £	Expenditure £	Transfers £	Net Gains /Losses £	31 March 2020 £
Unrestricted Funds						
General Funds	8,468,253	18,222,480	(21,146,736)	1,840,000	515,475	7,899,472
Designated Funds	3,300,000			(1,840,000)	-	1,460,000
Total Unrestricted Funds	11,768,253	18,222,480	(21,146,736)	-	515,475	9,359,472
Restricted Funds						
Afghanistan	-	6,000	(6,000)	-		-
Egypt	-	87,756	(87,756)	-		-
Ethiopia	-	132,903	(146,356)	13,453		-
Guatemala	-	-	-	-		-
India	100,001	392,861	(530,544)	37,682		-
Kenya	9,993	463,550	(485,754)	12,211	-	-
Pakistan	(26)	339,418	(421,804)	82,412	-	-
Senegal	183,543	212,273	(209,929)	-	-	185,887
UK Innovation Fund	-	20,378	(20,378)	-	-	-
Ubuntu	-	5,491	(5,491)	-	-	-
Effectiveness Framework Application	-	12,500	(12,500)	-	-	-
*Virtual Gifts	1,518	145,758	(1,518)	(145,758)	-	-
Ethiopia Research Wellcome	-	13,402	(13,402)	-	-	-
Global Exchange 18-19	-	25,000	(25,000)	-	-	-
Total Restricted Funds	295,029	1,857,290	(1,966,432)	-	-	185,887
Total Funds	12,063,282	20,079,770	(23,113,167)	-	515,475	9,545,359

We are grateful to all the donors who support our work and wish to thank them for their continued support.
*Included within restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £317k were received from Brooke USA to fund work in Ethiopia, Senegal, Pakistan and Kenya. Additionally donations totalling £31k were received from Brooke Netherlands in 2019-20, restricted to our work in Pakistan, Kenya and India.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2020

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
Intangible Assets	20,246	-	20,246
Tangible Assets	1,408,435	-	1,408,435
Investments	12,478,227	-	12,478,227
Current Assets	5,612,509	185,887	5,798,396
Current Liabilities	(10,159,945)	-	(10,159,945)
Net Assets	9,359,472	185,887	9,545,359
Charity			
Intangible Assets	20,246	-	20,246
Tangible Assets	1,408,435	-	1,408,435
Investments	12,478,227	-	12,478,227
Current Assets	5,612,103	185,887	5,797,990
Current Liabilities	(10,159,539)	-	(10,159,539)
Net Assets	9,359,472	185,887	9,545,359

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UNITED KINGDOM
HEADQUARTERS AND
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Registered in England and Wales.
Company number 04119581.

A company limited by guarantee with
the legal name The Brooke Hospital
for Animals.

A charity registered with the Charity
Commission Charity No. 1085760

