

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2018  
for

The Vale Wildlife Hospital &  
Rehabilitation Centre

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

The Vale Wildlife Hospital &  
Rehabilitation Centre

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for the Year Ended 30 April 2018

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The Vale Wildlife Hospital &  
Rehabilitation Centre

Report of the Trustees  
for the Year Ended 30 April 2018

The trustees present their report with the financial statements of the charity for the year ended 30 April 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

702888

**Principal address**

Station Road  
Beckford  
Tewksbury  
Gloucs  
GL20 7AN

**Trustees**

Mrs E Walthall  
Mrs S Lockwood  
M Chapman-Smith  
K Wildin  
G Lockwood

**Independent examiner**

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

Independent Examiner's Report to the Trustees of  
The Vale Wildlife Hospital &  
Rehabilitation Centre

**Independent examiner's report to the trustees of The Vale Wildlife Hospital & Rehabilitation Centre**

I report to the charity trustees on my examination of the accounts of the The Vale Wildlife Hospital & Rehabilitation Centre (the Trust) for the year ended 30 April 2018.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: .....

The Vale Wildlife Hospital &  
Rehabilitation Centre

Statement of Financial Activities  
for the Year Ended 30 April 2018

		30/4/18 Unrestricted fund £	30/4/17 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		325,127	254,493
Other trading activities	2	334,757	248,984
Investment income	3	15,743	12,376
<b>Total</b>		<b>675,627</b>	<b>515,853</b>
 <b>EXPENDITURE ON</b>			
Raising funds	4	454,772	422,639
Other		76,302	64,309
<b>Total</b>		<b>531,074</b>	<b>486,948</b>
 <b>NET INCOME</b>		<b>144,553</b>	<b>28,905</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		351,877	322,972
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>496,430</b>	<b>351,877</b>

The notes form part of these financial statements

The Vale Wildlife Hospital &  
Rehabilitation Centre

Balance Sheet  
At 30 April 2018

	Notes	30/4/18 Unrestricted fund £	30/4/17 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	147,168	154,499
<b>CURRENT ASSETS</b>			
Stocks	9	20,000	18,000
Cash at bank		335,377	183,273
		<u>355,377</u>	<u>201,273</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,115)	(3,895)
<b>NET CURRENT ASSETS</b>		<u>349,262</u>	<u>197,378</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		496,430	351,877
<b>NET ASSETS</b>		<u>496,430</u>	<u>351,877</u>
<b>FUNDS</b>	11		
Unrestricted funds		496,430	351,877
<b>TOTAL FUNDS</b>		<u>496,430</u>	<u>351,877</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Trustee

## **1. ACCOUNTING POLICIES**

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

**2. OTHER TRADING ACTIVITIES**

	30/4/18	30/4/17
	£	£
Shop income	189,669	169,589
Collections & events	85,449	22,858
RSPCA Donation	23,719	13,488
Sale of goods	35,920	43,049
	<u>334,757</u>	<u>248,984</u>

**3. INVESTMENT INCOME**

	30/4/18	30/4/17
	£	£
Rents received	15,680	12,276
Deposit account interest	63	100
	<u>15,743</u>	<u>12,376</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	30/4/18	30/4/17
	£	£
Staff costs	323,482	284,588
Insurance	6,972	6,890
Light and heat	6,139	10,957
Telephone	4,175	4,500
Sundries	4,077	1,347
Canteen	1,248	1,141
Subscriptions & donations	475	534
Ebay	395	1,835
IT	3,689	7,173
Repairs & maintenance	6,647	16,580
Veterinary expenses	18,731	12,643
Disinfectant & cleaning	3,700	2,997
Animal food	16,612	13,256
Motor expenses	8,754	7,630
Waste disposal	1,447	2,014
Animal bedding	372	420
Printing & stationery	3,359	3,290
Postage	1,152	1,390
Advertising	542	331
Bank charges	94	80
Support costs	17,205	15,963
	<u>429,267</u>	<u>395,559</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2018 nor for the year ended 30 April 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2018 nor for the year ended 30 April 2017.

**6. STAFF COSTS**

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

	30/4/18	30/4/17
Management	4	2
General staff	17	20
	<hr/>	<hr/>
	21	22
	<hr/>	<hr/>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	254,493
Other trading activities	248,984
Investment income	12,376
	<hr/>
<b>Total</b>	515,853
 <b>EXPENDITURE ON</b>	
Raising funds	422,639
Other	64,309
	<hr/>
<b>Total</b>	486,948
	<hr/>
<b>NET INCOME</b>	28,905
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	322,972
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	351,877
	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 May 2017	279,107	261,996	36,993	578,096
Additions	-	29,015	-	29,015
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2018	279,107	291,011	36,993	607,111
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 May 2017	146,856	240,784	35,957	423,597
Charge for year	15,478	19,832	1,036	36,346
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2018	162,334	260,616	36,993	459,943
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 April 2018	116,773	30,395	-	147,168
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2017	132,251	21,212	1,036	154,499
	<hr/>	<hr/>	<hr/>	<hr/>

**9. STOCKS**

	30/4/18 £	30/4/17 £
Stocks	20,000	18,000
	<hr/>	<hr/>

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

	30/4/18 £	30/4/17 £
Trade creditors	2,275	-
Other creditors	3,840	3,895
	<hr/>	<hr/>
	6,115	3,895
	<hr/>	<hr/>

**11. MOVEMENT IN FUNDS**

	At 1/5/17 £	Net movement in funds £	At 30/4/18 £
<b>Unrestricted funds</b>			
General fund	351,877	144,553	496,430
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	351,877	144,553	496,430
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	675,627	(531,074)	144,553
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>675,627</u>	<u>(531,074)</u>	<u>144,553</u>

Comparatives for movement in funds

	At 1/5/16 £	Net movement in funds £	At 30/4/17 £
<b>Unrestricted Funds</b>			
General fund	322,972	28,905	351,877
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>322,972</u>	<u>28,905</u>	<u>351,877</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	515,853	(486,948)	28,905
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>515,853</u>	<u>(486,948)</u>	<u>28,905</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2018.

The Vale Wildlife Hospital &  
Rehabilitation Centre

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2018

	30/4/18 £	30/4/17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	303,748	230,839
Gift aid	21,379	17,112
Legacies	-	6,542
	<hr/>	<hr/>
	325,127	254,493
<b>Other trading activities</b>		
Shop income	189,669	169,589
Collections & events	85,449	22,858
RSPCA Donation	23,719	13,488
Sale of goods	35,920	43,049
	<hr/>	<hr/>
	334,757	248,984
<b>Investment income</b>		
Rents received	15,680	12,276
Deposit account interest	63	100
	<hr/>	<hr/>
	15,743	12,376
<b>Total incoming resources</b>	<hr/>	<hr/>
	675,627	515,853
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	320,046	284,588
Pensions	3,436	-
Insurance	6,972	6,890
Light and heat	6,139	10,957
Telephone	4,175	4,500
Sundries	4,077	1,347
Canteen	1,248	1,141
Subscriptions & donations	475	534
Ebay	395	1,835
IT	3,689	7,173
Repairs & maintenance	6,647	16,580
Veterinary expenses	18,731	12,643
Disinfectant & cleaning	3,700	2,997
Animal food	16,612	13,256
Motor expenses	8,754	7,630
Waste disposal	1,447	2,014
Animal bedding	372	420
Printing & stationery	3,359	3,290
Carried forward	410,274	377,795

This page does not form part of the statutory financial statements

The Vale Wildlife Hospital &  
Rehabilitation Centre

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2018

	30/4/18 £	30/4/17 £
<b>Raising donations and legacies</b>		
Brought forward	410,274	377,795
Postage	1,152	1,390
Advertising	542	331
Bank charges	94	80
	<hr/> 412,062	<hr/> 379,596
<b>Other trading activities</b>		
Opening stock	18,000	18,335
Purchases	21,807	14,677
Car boot expenses	1,958	2,040
Christmas fair expenses	97	190
Other expenses	2,928	3,836
Stall hire costs	-	1,544
Open day expenses	279	2,629
Fundraising costs	436	1,829
Closing stock	(20,000)	(18,000)
	<hr/> 25,505	<hr/> 27,080
<b>Other</b>		
Rent, rates & water rates	39,956	24,225
Depreciation of tangible fixed assets	36,346	40,084
	<hr/> 76,302	<hr/> 64,309
<b>Support costs</b>		
<b>Governance costs</b>		
Hire of plant and machinery	4,918	3,369
Accountancy and legal fees	3,840	3,840
Other legal & professional	8,447	8,754
	<hr/> 17,205	<hr/> 15,963
<b>Total resources expended</b>	<hr/> 531,074	<hr/> 486,948
<b>Net income</b>	<hr/> <hr/> 144,553	<hr/> <hr/> 28,905

# **THE VALE WILDLIFE HOSPITAL AND REHABILITATION CENTRE**

## **REPORT OF THE TRUSTEES YEAR ENDED 30 APRIL 2018**

The Trustees are pleased to present their report together with the financial statement of the charity for the year ended 30 April 2018.

### **REFERENCE AND ADMINISTRATION INFORMATION**

<b>Charity name</b>	The Vale Wildlife Hospital & Rehabilitation Centre
<b>Registered Charity Number</b>	702888
<b>Principal address and registered office</b>	Station Road Beckford Tewkesbury GL20 7AN
<b>Trustees</b>	Mrs Eileen Walthall Mr Gary Lockwood Mrs Sally Lockwood Mrs Maggie Chapman-Smith Mrs Karen Wilden Ms Ann Cobley
<b>Founder Manager</b>	Mrs Caroline Gould Mr Martin Brookes
<b>Accountants</b>	Chapman Robinson & Moore Ltd 30 Bankside Court Stationfields Kidlington Oxford OX5 1JE
<b>Bankers</b>	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP  CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Vale Wildlife Hospital & Rehabilitation Centre is a registered charity constituted under a Deed of trust (Dated 1<sup>st</sup> May 1990). Registered charity number 702888.

#### **Governance**

# **THE VALE WILDLIFE HOSPITAL AND REHABILITATION CENTRE**

## **REPORT OF THE TRUSTEES**

**YEAR ENDED 30 APRIL 2018**

The Charity is governed by the Trustees and meetings are held as and when required but at least annually. Additional Trustees can be appointed by the existing Trustees. All newly appointed and existing trustees are reminded regularly of their responsibilities.

### **Risk management**

The Trustees have identified the major risks which face the charity and are satisfied that systems are in place to mitigate the effect of those risks. The matter will be kept under review.

### **Organisation**

The trustees meet on an approximately quarterly basis to discuss the affairs and management of the charity. The trustees are happy to leave the day to day running of the charity to its Founder Caroline Gould and hospital manager Martin Brookes. In the event of any need to acquire capital items, this is presented to the trustees for their decision.

### **The aims and objective of the charity continue to be:**

- To prevent cruelty and relieve the suffering and distress of wildlife needing care and attention.
- Advance the education of the public in the study of wildlife, wildlife first aid and rehabilitation, conservation and the prevention of cruelty to animals.

### **Achievements:**

- The early onset of a particularly cold and snowy winter resulted in hedgehog admissions at record levels and no opportunity to release due to the weather conditions. This resulted in a peak occupation of over 400 animals. This placed a considerable strain on resources in terms of both housing and feeding costs but also in terms of the number of volunteers required each day to care for these and other patients.
- The hedgehogs added to already high patient numbers which resulted in a total of 5526 patients being treated during the year which was not only a record for many years but a thousand more than the previous year.
- The charity's shops in both Cheltenham and Evesham had another successful year. The charity shops form the largest single source of income for the charity and is responsible for well over a third of all funds raised.
- Demand for the specialist hedgehog care course run in conjunction with the British Hedgehog Preservation Society (Charity Number 326885) remains high with several courses run throughout the year resulting in dozens of individuals benefiting from in depth and relevant training as they begin caring for hedgehogs.
- For the first time this course was also offered "on the road" with the first such event having occurred in Dorset to a small group of local hedgehog carers. Plans are in place for further events in other parts of the UK over the coming months.
- During this year the charity has invested in a new IT system to replace the previous, badly out dated patient database. As well as providing for faster input the system allows much more efficient searching of patient records. Additional features include combining a number of previous separate supporter databases leading to efficiency savings and better data management practices.

# THE VALE WILDLIFE HOSPITAL AND REHABILITATION CENTRE

## REPORT OF THE TRUSTEES YEAR ENDED 30 APRIL 2018

### Financial review:

Total income for the year was £675,628 (2017 £515,761)  
Expenses for the year were £523,209 (2017 £451,136)

This gives a surplus of £152,418 for the year.

### Major sources of income for the year:

Donations Inc Legacies	£ 303,749	2017	(£ 185,603)
Charity shop takings (Evesham)	£ 124,637	2017	(£ 133,826)
Charity shop takings (Cheltenham)	£ 65,031	2017	(£ 35,762)
Sale of Goods	£ 35,919	2017	(£ 42,973)
Membership	£ 47,754	2017	(£ 41,230)
Gift aid receipts	£ 19,904	2017	(£ 17,112)

Income from donations appear to be significantly higher this year however the figure for 2018 includes a one off significant legacy donation. The unpredictable nature of such donations do not lend themselves to year on year comparisons.

### Major expenses for the year:

Wages and employment costs	£ 291,141	2017	£ 257,807
Charity shop expenses (Cheltenham)	£ 42,644	2017	£ 25,466
Charity shop expenses (Evesham)	£ 30,011	2017	£ 35,920
Veterinary expenses	£ 17,418	2017	£ 12,106
Food stuffs	£ 16,992	2017	£ 12,508
Sales goods	£ 13,710	2017	£ 14,677

Income and expenditure in respect of the Cheltenham Charity shop is not a true year on year comparison as the shop opened part way through the 2016 – 17 financial year.

The trustees have not adopted a policy on the Revaluation of fixed assets and on this basis, Land is disclosed at cost on the balance sheet and in Note 5 and amounts to £7,676.

However in the opinion of the trustees if the land were to be re-valued its value would have increased however in the current financial climate it is very difficult to estimate a value. The trustees feel that it would not be in the best interests of the charity to have the land professionally valued as the charities cash resources could be better used elsewhere.

Payroll costs continue to account for a large percentage of the charities expenses. However individual staff costs are low with all care staff on minimum wage and the Management team and veterinary team on a wage far less than would be expected in private practice. Ever increasing patient numbers have resulted in the need for additional staff which has led to a notable increase in overall staff costs.

**In summary** the trustees feel the charities financial position is stable but that the fact that staff costs account for in excess of half of the charity spending and yet as the hospital become ever busier the existing staffing levels become further stretched. A further increase in staff, both directly in animal care and admin support would clearly ease pressure on staff and maintain high standards of care however the cost can't be met with the current levels of income generation. This is an ongoing dilemma and concern for the trustees.



# **THE VALE WILDLIFE HOSPITAL AND REHABILITATION CENTRE**

## **REPORT OF THE TRUSTEES YEAR ENDED 30 APRIL 2018**

### **Future Plans:**

- To continue to run two charity shops in the same positions.
- To further improve facilities for the care and rehabilitation of casualties at each stage of their care.
- To continue to run a range of courses to further the education of the public in Wildlife First aid and other related subjects.
- To continue to raise funds towards the building costs of our planned purpose built education facility.

### **Reserves Policy:**

Financial reserves are necessary to support the charity in case of difficulty. However the charity is solely reliant upon donations, charity shop income and legacies to maintain a sufficient reserve level. At the end of the year the charity held sufficient reserves to continue for over 7 months.

### **Related Parties:**

There are no related party transactions accountable for within the charity.

## **TRUSTEE RESPONSIBILITIES**

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Trustees of  
The Vale Wildlife Hospital and Rehabilitation Centre

Maggie Chapman-Smith, Trustee

date: