REGISTERED CHARITY NUMBER: 1066760

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

HART WILDLIFE RESCUE

B20 Limited
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

HART WILDLIFE RESCUE

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for the Year Ended 31 December 2025

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

HART Wildlife Rescue (HART) is the largest wildlife hospital in Hampshire. We relieve the suffering of wildlife in need of care, with a specific focus on disabled, wounded, sick or homeless wildlife. Since its establishment, HART has received and treated nearly 50000 wildlife patients, mainly brought into the hospital by members of the public in Hampshire and the surrounding counties. HART is neither a zoo nor a wildlife sanctuary and our primary objective is to return all treated wildlife to its natural habitat as soon as is practically possible. We also strive to advance public knowledge about the needs and care of British wildlife and regularly provide advice and guidance to vets and the RSPCA.

Throughout the year, the Trustees have observed the guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant. This includes when making decisions and planning the activities of the Charity.

HART acknowledges its duty of care towards children and vulnerable adults (Vulnerable People). Consequently, HART works to safeguard and promote the welfare of Vulnerable People and is committed to ensuring its safeguarding practice reflects statutory responsibilities, government guidance, and complies with best practice and HART's requirements. HART has both safeguarding and privacy policies in place.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2025 HART Wildlife Rescue admitted 3288 wildlife casualties. This is an increase of 57 animals over 2024. Of these admissions 2564 were avian patients, 716 were mammals and 8 were either reptiles or amphibians. When we look at a further in-depth species breakdown for 2025, we have rescued 100 birds of prey, 979 passerine birds, 1001 pigeons and doves, 53 deer, 38 foxes and badgers, and 368 hedgehogs.

For birds, we rescued 34 green listed species, 19 amber listed and 10 red listed species which shows that not only is wildlife rescue and rehabilitation helping with the welfare of individual animals, but it may also contribute to the conservation of species which are in decline. Last year we were pleasantly surprised to admit some species to the centre that we had never encountered here before including:

Birds:
- A Reed Warbler which is green listed and was released.
- A Sedge Warbler which is amber listed but unfortunately did not make it
- A Black Necked Grebe, which is amber listed but unfortunately did not make it
- 3 x Grey Wagtails which are amber listed. 2 were released.

Mammals:
- A Noctule bat, the largest of the 18 species found in the UK and much bigger than we are used to handling. After some time in care recovering from minor injuries, he was transferred to The Hampshire Bat Group for more specialist long term care.
- A water vole, endangered in the UK and on the England Red List for Mammals but unfortunately it was dead on arrival at our hospital.

HART saw a sharp decline in hedgehog admissions last year - 368 for the year compared to 575 in 2024 and 669 in 2023 and the reason is not fully clear yet. The weather over the summer of 2025 was particularly dry which may have made it difficult to find food for successful breeding and survival in general, whilst the winter weather was fairly mild to start with. It is well documented that the UK hedgehog population is in decline so it will be interesting to see what happens in the years to follow, but it makes our rehabilitation work even more important to try and support our struggling native hedgehogs.

HART also carries out an educational function both within the local community, as well as using social media as a tool for both education and public engagement.

FINANCIAL REVIEW

Financial position

During 2025 HART made a profit of £17,707 compared to a loss of £18,497 in 2024. This reversal was due to a number of factors including decreased staff costs, increased donations from our supporters and charitable trusts and our continued focus cutting costs and increased fund-raising efforts during the year.

At the start of 2025 we held in reserve just over £160,000 in savings which by the end of the year had increased to over £165,000 due to interest accrued over the year. The reserves include the £100,000 earmarked towards future capital projects to help safeguard the future of the charity. It also includes money set aside for any costs which may be incurred if the charity has to be wound up, as it will be to be sufficient to cover three month's running costs (circa £50,000) which is reflected in our reserves policy.

HART is funded entirely from donations and the net revenue from a charity shop in nearby Alton. Last year we were grateful to have received financial help from local businesses, regular supporters and a number of trusts and foundations which enabled us to continue HART's crucial work.

Reserves policy

The Trustees agreed that a designated fund within general reserves should be recognised in the accounting records of the Charity to highlight their commitment to securing a fit for purpose Animal Hospital.

The Trustees agreed that they should also maintain general reserves to cover 3 months running costs.

FUTURE PLANS

The Trustees envisage that 2026 will be another challenging year financially for the charity. This will be due to the increases in the minimum wage, utility costs, and the prices of the materials we use, combined with our supporters having less money to donate to us. As Trustees we need to continue to look at new fundraising opportunities as well as focussing on cost cutting where we can, although this is becoming increasingly difficult if we wish to maintain our high level of service. Fortunately, our infrastructure is largely in place, so we really just need to focus on our day-to-day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established in 1996 in domestic premises in Overton, Hampshire. In June 2010 it moved to its current purpose-built wildlife hospital premises in Medstead, near Alton, Hampshire. The Trustees meet on a regular basis with other members of the management team. Early in 2026 we appointed a new Trustee, Miss Phoebe McBurnie who is a long-term volunteer and recently qualified as a vet. We are certain she will enhance the knowledge and capabilities of the Trustee team.

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

The Trustees have considered the major risks to which the charity is exposed: having reviewed those risks, the Trustees have subsequently established appropriate risk management procedures. The Trustees also ensure that adequate funds are held in reserve to deal with any emergencies arising.

HART WILDLIFE RESCUE

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1066760

Principal address
Unit 9
Lower Soldridge Business Park
Medstead
Alton
Hampshire
GU34 5JF

Trustees
P J Mart
C Hill
A Blacklock
K Margesson

Independent Examiner
Mrs Caroline Scull FCCA
B20 Limited
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Approved by order of the board of trustees on 29.07.26 and signed on its behalf by:

.....
Trustee

Independent examiner's report to the trustees of HART WILDLIFE RESCUE
I report to the charity trustees on my examination of the accounts of HART WILDLIFE RESCUE (the Trust) for the year ended 31 December 2025.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs Caroline Scull FCCA

B20 Limited
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 29/7/2026

HART WILDLIFE RESCUE

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		184,359	148,791
Other trading activities	2	52,607	56,166
Investment income	3	4,438	5,159
Total		241,404	210,116
EXPENDITURE ON			
Raising funds		41,339	41,232
Charitable activities			
Wildlife Rescue Hospital		182,358	187,371
Total		223,697	228,603
NET INCOME/(EXPENDITURE)		17,707	(18,487)
RECONCILIATION OF FUNDS			
Total funds brought forward		180,312	198,799
TOTAL FUNDS CARRIED FORWARD		198,019	180,312

The notes form part of these financial statements

HART WILDLIFE RESCUE

Statement of Financial Position
31 December 2025

	Notes	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	3,410	4,546
CURRENT ASSETS			
Cash at bank and in hand		198,945	179,133
CREDITORS			
Amounts falling due within one year	6	(4,336)	(3,367)
NET CURRENT ASSETS		194,609	175,766
TOTAL ASSETS LESS CURRENT LIABILITIES		198,019	180,312
NET ASSETS		198,019	180,312
FUNDS	7		
Unrestricted funds		198,019	180,312
TOTAL FUNDS		198,019	180,312

The financial statements were approved by the Board of Trustees and authorised for issue on 29.07.26 and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Fixtures and fittings	- 25% on reducing balance

Tangible assets are stated in the balance sheet at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Shop income	52,607	56,166

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	4,438	5,159

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no expenses reimbursed for the year to 31 December 2025 and 2024.

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
COST	
At 1 January 2025 and 31 December 2025	10,776
DEPRECIATION	
At 1 January 2025	6,230
Charge for year	1,136
At 31 December 2025	7,366
NET BOOK VALUE	
At 31 December 2025	3,410
At 31 December 2024	4,546

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	644	916
Taxation and social security	2,942	2,451
Other creditors	750	-
	4,336	3,367

7. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General Fund	32,312	17,707	50,019
Hospital Fund	100,000	-	100,000
Reserve Fund	48,000	-	48,000
	180,312	17,707	198,019
TOTAL FUNDS	180,312	17,707	198,019

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	241,404	(223,697)	17,707
TOTAL FUNDS	241,404	(223,697)	17,707

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General Fund	53,799	(18,487)	(3,000)	32,312
Hospital Fund	100,000	-	-	100,000
Reserve Fund	45,000	-	3,000	48,000
	198,799	(18,487)	-	180,312
TOTAL FUNDS	198,799	(18,487)	-	180,312

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	210,116	(228,603)	(18,487)
TOTAL FUNDS	210,116	(228,603)	(18,487)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

9. HOSPITAL BUILDING FUND

The Trustees agreed that a designated fund within general reserves should be recognised in the accounting records of the Charity to highlight their commitment to securing a fit for purpose Animal Hospital.

continued...

10. RESERVES FUND

The Trustees agreed that a designated fund within general reserves should be recognised in the accounting records of the Charity to highlight their commitment to their staff and suppliers if the Charity ceases to be a going concern. The Reserves Fund will be reviewed annually and revalued as appropriate.

HART WILDLIFE RESCUE

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	121,994	91,491
Grants	28,500	27,000
Subscriptions	33,865	30,300
	184,359	148,791
Other trading activities		
Shop income	52,607	56,166
Investment income		
Deposit account interest	4,438	5,159
Total incoming resources	241,404	210,116
EXPENDITURE		
Raising donations and legacies		
Shop wages	15,801	14,168
Shop rent	17,900	17,900
Shop utilities and expenses	5,306	5,236
	39,007	37,304
Other trading activities		
Purchases for resale	2,332	3,928
Charitable activities		
Wages	114,661	118,641
Social security	3,216	4,906
Pensions	3,440	3,483
Hospital rent	7,200	7,200
Utilities	7,021	7,610
Insurance	3,435	3,403
Purchases for hospital	17,197	17,084
Property expenses	11,507	9,908
Office expenses	3,073	3,750
Website and eTapestry	3,600	3,408
Sundries	560	44
Motor expenses	2,901	3,419
Bank charges	2,628	2,532
Carried forward	180,439	185,388

HART WILDLIFE RESCUE

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	180,439	185,388
Fixtures and fittings	1,137	1,515
	181,576	186,903
Support costs		
Governance costs		
Accountancy and legal fees	782	468
Total resources expended	223,697	228,603
Net income/(expenditure)	17,707	(18,487)

Independent Examiner's Report to the Trustees of
HART WILDLIFE RESCUE

Independent examiner's report to the trustees of HART WILDLIFE RESCUE
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Date: .....29/7/2026.....