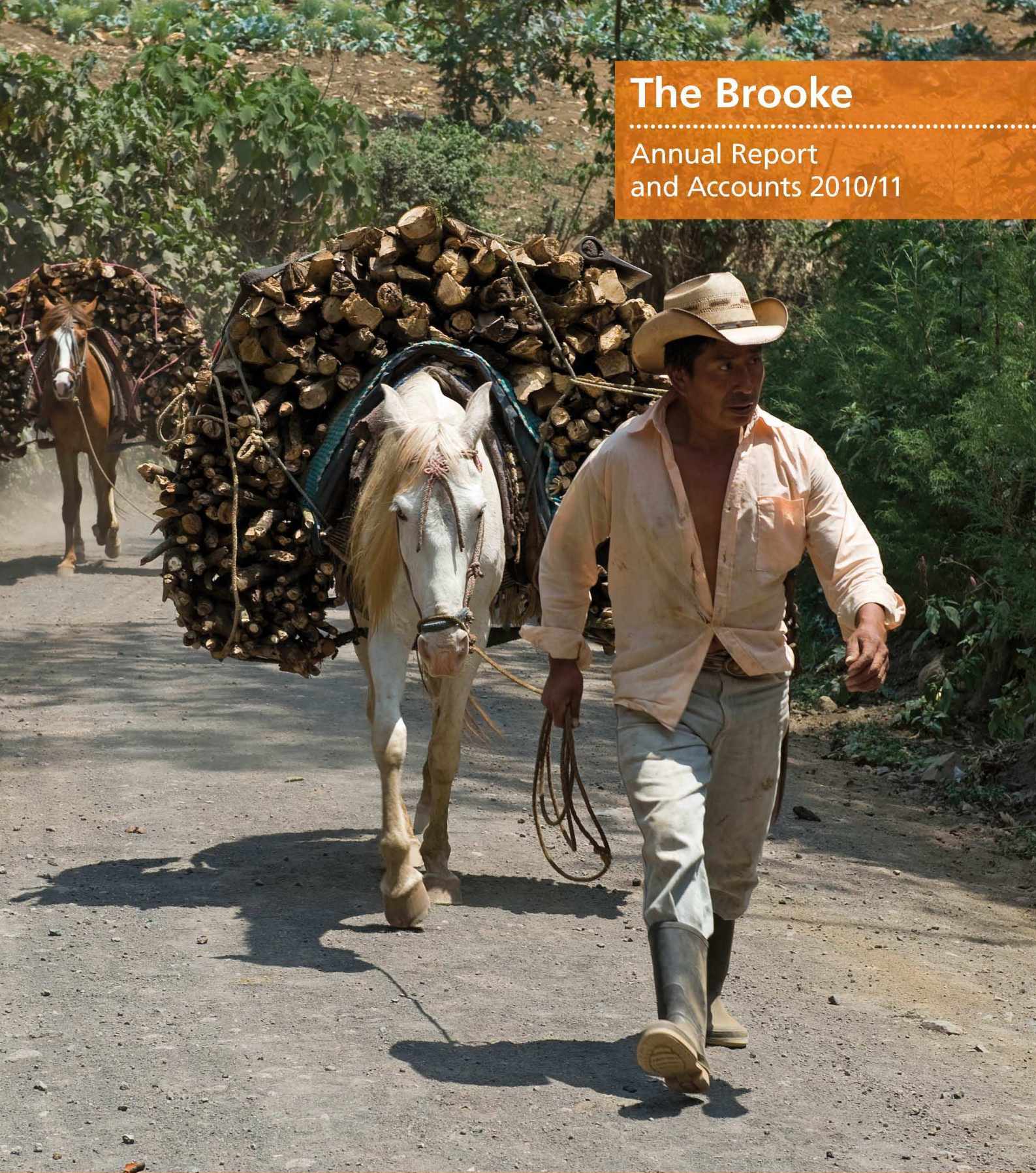


The Brooke

Annual Report
and Accounts 2010/11



healthy working animals
for the world's poorest communities

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Introduction to the Brooke

There are currently around 100 million working horses, donkeys and mules in the developing world, transporting people and goods. All of them play an essential role in the livelihoods of an estimated 600 million people.

During the course of their working lives, more than half of these animals suffer malnutrition, exhaustion, disease and injury, often compounded by a lack of accessible and affordable animal health services. These problems can be avoided.

The Brooke is an international charity dedicated to improving the welfare of working horses, donkeys and mules through direct veterinary treatment and community programmes to improve animal health and well-being.

We also work with individuals, institutions and governments to encourage changes to policy, benefiting the welfare of working equine animals.

Our goal is to improve the welfare of two million working horses, donkeys and mules every year, by 2016.

Chairman and Chief Executive's report

It gives us great pleasure to introduce The Brooke Annual Report and Accounts for 2010/11. As you will read, it has been a very busy year for the Brooke with the achievement of a significant number of major objectives. Firstly and most significantly, we have extended our coverage and during the past 12 months more than 900,000 equine animals benefited from our work across the world. This is a big step towards our target of helping 2 million animals a year by 2016.

Following approval of our welfare policy, we have implemented a range of minimum standards to ensure that all the horses, donkeys and mules within our areas of work, receive a high quality of care. Not only do we ensure our veterinary practices are of a high standard, we aim to increase understanding of equine behaviour, supporting people to improve stabling, feeding, watering and handling. It is sometimes the simplest things that contribute to improved welfare.

In addition to providing direct treatment to equine animals through our static and mobile clinics, we responded to emergency situations such as the Pakistan flooding and the political unrest in Egypt. Our prevention work continues to develop and there are a growing number of examples about the way our work with communities is making a lasting change to the behaviour of horse owners, handlers and their families. The importance of working with women is becoming more evident as they are usually responsible for the care, feeding, grooming and first aid treatment of working animals. Using a range of assessment tools, we are better able to measure outcomes, and although this is challenging to consolidate at an organisational level, the data provides very useful information for us to learn and improve our field work, increasing our effectiveness and welfare improvements.

We have extended our presence into West Africa and begun scoping work in Central and South America ready for future growth. We hosted the Sixth International Colloquium on Working Equids in India, involving 157 delegates from 32 countries, leading to further collaboration with the UN Food and Agriculture Organisation.

We have also strengthened our relationship with international development organisations and towards the end of the year, completed a substantial research project into the link between the welfare of working equine animals and the livelihoods of the people depending on them. The

THE BROOKE HOSPITAL FOR ANIMALS

findings of this research and our closer relationship with other international organisations will be used to further develop our work in 2011/12.

Thanks to the kindness of our supporters in the UK and the Netherlands, we have had a record year with total income exceeding £15 million, representing a growth of 12%. We continue to improve our supporter care and have strengthened our online presence with a new website and increased use of social media tools.

Internally, our focus has been on improving our own accountability and effectiveness, and you will read about a number of examples where this has been achieved. However, it is an ongoing process and we will continue our drive towards excellence in the year ahead.

All of this can only be achieved with the commitment and dedication of our Brooke teams across the world, as well as our supporters whose passion and generosity make all this possible. From us and all the horses, donkeys and mules you have helped this year, thank you.



A handwritten signature in black ink, appearing to read 'Peter Davies'.

Peter Davies – Chairman



A handwritten signature in black ink, appearing to read 'Petra Ingram'.

Petra Ingram – Chief Executive

THE BROOKE HOSPITAL FOR ANIMALS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2011

Trustees' Report

The Board of Trustees present their report together with the audited financial statements of the Brooke for the year ended 31 March 2011. The Brooke is incorporated as a company under the Companies Act 2006 and is registered with the Charity Commission for England and Wales.

What we do

The Brooke works directly and with partners to improve the welfare of working horses, donkeys and mules through the alleviation of suffering and the development of equine animal welfare practices and facilities to prevent and reduce suffering in the future.

Last year, we increased our impact to reach more than 900,000 working horses, donkeys and mules, benefiting more than five million people¹ across the world.

The Brooke and its affiliates employ just over 1,000 staff around the world, including veterinary surgeons, community animal health workers and development specialists. Our charitable activities can be described in four key areas, as follows:

Direct veterinary intervention and animal health services

The Brooke provides free treatment to animals through our clinics, mobile veterinary teams and locally trained community animal health workers, ensuring emergency treatment is always on hand to help more horses, donkeys and mules, benefiting their owners and families.

To support this activity, the Brooke employed and funded over 140 vets in its international operations. This appears in our accounts as *Direct intervention*.

Prevention of welfare problems – working with communities

Establishing the root cause of a health problem and preventing it from happening in the first place is the most effective way to ensure sustainable improvements in animal welfare. We work with communities to help them care for their animals better, identifying the most prevalent and severe problems, and develop appropriate activities to improve animal welfare, ensuring healthier and happier futures.

Our community approach means we train local people as animal health workers so they can diagnose common problems and provide first aid with supplies of basic equipment. The Brooke also trains animal owners, local healers, vets, farriers, saddlers, feed sellers, harness and cart makers. This appears in our accounts as *Prevention of welfare problems*.

Influencing for improved animal welfare

To make long-term, sustainable improvements to the welfare of working horses, donkeys and mules, the Brooke works to persuade key local, national and international institutions and governments, to include the welfare of working equine animals in their policy development and programme implementation.

Animal welfare information is also delivered through radio broadcasts to people in remote areas; the Brooke also supports programmes in schools to engage children who work with or can

¹ Based on Brooke's own research into dependency, which estimates that each working animal supports on average a family of six people.

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influence animal owners. In this way, we will increase the investment in equine animal care far beyond what could be achieved solely through the Brooke's own resources. This appears in our accounts as *Influencing*.

Practical research for improved animal welfare

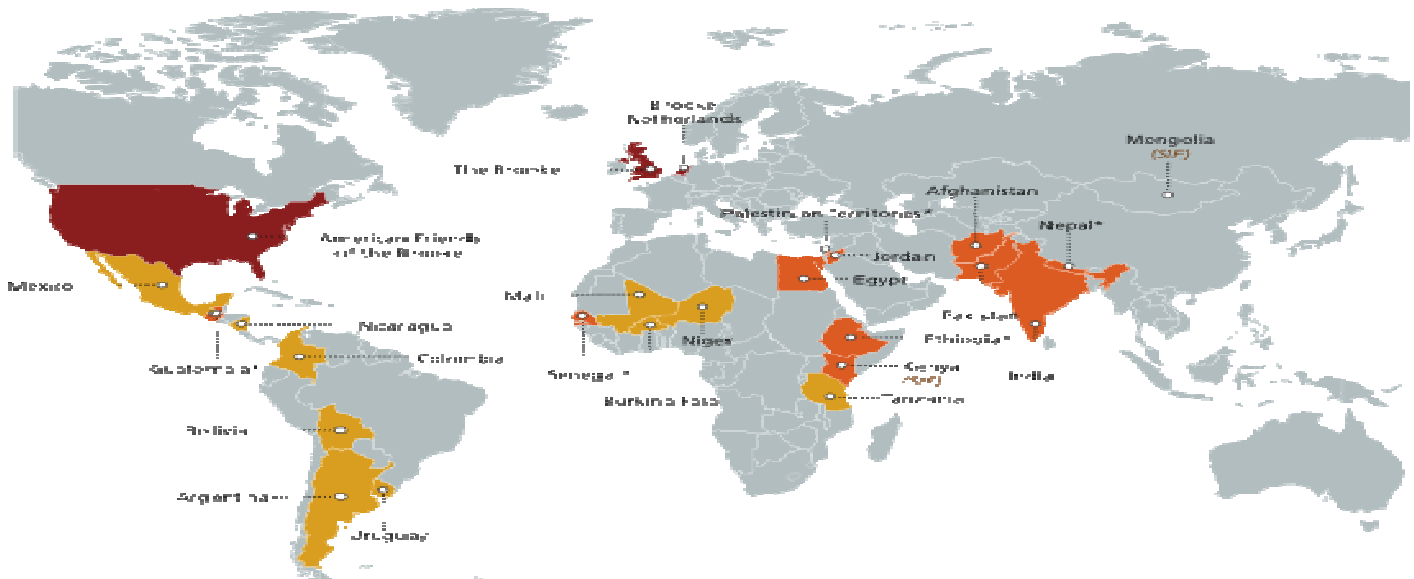
The Brooke undertakes and commissions practical field research to identify effective, sustainable and science-based solutions to improve animal welfare that can be delivered by animal-owning communities in the developing world. This appears in our accounts as *Research*.

Where we work

During 2010/11, the Brooke worked in 11 countries across Africa, Asia, the Middle East and Latin America and took steps to expand the geographical reach in line with our commitment to improving the welfare of two million working horses, donkeys and mules every year by 2016.

Specifically we worked directly and through partners to deliver veterinary treatment and community animal health programmes in Afghanistan, Egypt, Ethiopia, Guatemala, India, Jordan, Kenya, Nepal, Pakistan, the occupied Palestinian Territories (oPT) and Senegal.

In addition, through our small initiatives fund (SIF), we also extended our reach to help equine animals in Mongolia.



Key

- Where the Brooke worked in 2010/11.**
* Countries we have started working in since 2006
- Countries considered potential areas of operation.**
- The Brooke, Brooke Netherlands and American Friends of the Brooke.**
- (SIF) Projects funded under Small Initiatives Fund**

Sustainable

In order to make a lasting difference to working animal welfare, we have learned through our work in almost all countries that while owners and their families make the largest difference to their animals' lives, service providers such as government and private vets, community-based animal health workers, farriers, feed sellers, and harness-makers play an important role. Through strengthening these service providers where we can, rather than providing new parallel systems, we work hard to ensure that horses, mules, and donkeys receive accessible, affordable, appropriate and good-quality services for the lifetime of the animal and for other animals in the future.

These measures and activities all help to ensure animal-owning communities can access sustainable, quality veterinary, farriery and saddlery services, and build up treatment alternatives in communities. We strengthen people to assume what are their rightful responsibilities with regards to the animals.

We take a sustainable approach to expansion into new countries to ensure that we make a lasting improvement and those working horses, donkeys and mules experience an acceptable level of welfare over their lifetime. We undertake scoping research to assess the depth and breadth of the working equine welfare problems and to assess local resources and opportunities to work with partners. Then we carry out participatory planning and provide skills training, before putting in place a pilot project for 1-3 years to ensure that we learn the best ways of working locally, before expanding to deliver a larger programme. This approach, which we have used most recently in Senegal, means the best use is made of funds, but it does take time. Our expansion involves a long-term commitment and we are careful to ensure that the resources, plans and skills to deliver our programmes for working animals can be funded over a number of years.

We are also expanding the impact of our work within existing countries of operation, based on an assessment of need and through the development of partner and affiliate capabilities.

Groundbreaking

The Brooke is at the leading edge of applying learning from methods used successfully in a human health and development context by international non-governmental organisations (NGOs) to improve animal welfare. This approach, known as 'participatory rural appraisal' is well established and includes working through group exercises, role-play and pictures to stimulate collective action.

- We work with communities so that improvements to the welfare of working horses, donkeys and mules come from the communities themselves, helped and guided by the Brooke.
- We ensure that individuals and communities really understand these solutions, which build on their existing knowledge and ensure better long-term care for their animals.
- We ensure that this makes a long-term sustainable improvement to the lives of animals and the poor communities relying on them.

Our approach

Evidence-based

We have developed a science-based approach aimed at improving the welfare of working horses, donkeys and mules. This approach includes:

- Identifying areas where significant numbers of animals are working in high risk activities, such as brick kilns or rubbish dumps, as well as identifying the causes of suffering. We do this by assessing the welfare of animals themselves and by looking at the broad risks for poor welfare arising from their environment, their owner's situation and type of work they do.
- Prioritising the most common or severe problems and analysing their causes in more detail with animal-owning communities, enables us to develop with their owners appropriate and effective welfare improvement programmes incorporating scientific evidence.
- Planning welfare improvement interventions with animal owners and users, animal health workers, policy-makers and others who can influence working equine welfare, in order to develop and apply appropriate and long-lasting solutions.
- Monitoring and evaluating results to ensure that interventions have been effective and to share our learning within, between and beyond the countries where we work.

In support of our evidence-based approach in 2010/11, we published a number of papers to share learning about equine animal health, behaviour and welfare. These are listed under the publications and research section at the end of this document.

What we aimed to do in 2010/11

In March 2010, we published our International Strategy, which reviewed our progress to date, set out our five Strategic Objectives and our ambitions for the future. During 2010/11, despite global economic uncertainties, environmental challenges and regional conflict, we made substantial progress against these objectives.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular, the Trustees consider how planned activities contribute to the aims and objectives we set.

Our aims and achievements

With ambitious plans to reach a goal of improving the welfare of 2 million equine animals a year by 2016, during the year in addition to continuing our direct veterinary treatment and prevention work, we focused on building our foundations to enable us to achieve future growth.

Our aims and achievements were based on a set of operational objectives which contribute towards our five Strategic Objectives.

1. We will ensure that communities and service providers are enabled to improve and sustain welfare for working equine animals both in the short and long term.

Completing the implementation of our new welfare policy and minimum standards, to ensure they are sustainable at community level.

We completed the implementation of our new animal welfare policy and embedded minimum standards across all our countries of operation. We have worked together and provided training, on the job support and guidance to ensure that all horses, donkeys and mules receive a high quality of care from a Brooke intervention.

Undertaking sector leading research and effectively disseminating findings

We continue to invest in research at a local country level. A very significant research project was undertaken to assess the impact of working equine animals on the livelihoods of people in Ethiopia. This will have a considerable benefit to our influencing work during the next year. Other research included a euthanasia study in Ethiopia and prevalence of surra study in India. All research is undertaken within Brooke guidelines which were developed during the year, clearly defining how research is performed and an emphasis on how it will be used.

Expanding in Senegal, West Africa and developing our plans for future expansion

During the year we developed our expansion strategy to achieve our goal of reaching two million equine animals a year by 2016 and a five year financial plan which ensures we are able to fund the planned expansion.

During the year, we set up a co-ordination office in Senegal, to facilitate our West Africa expansion. Scoping work in Central and South America began with the recruitment of two project staff and a small base in Mexico, where they can evaluate surrounding countries and prepare us for future growth in the region. Towards the end of the year, following a period of research, the Board approved a Brooke Co-ordination office in Kenya, to enable future expansion in East Africa.

2010/11 was a transitional year for the Brooke in Jordan, as the government took over responsibility for the clinic in Petra. Our Jordan team focused on working with local stakeholders to improve awareness and change behaviour to improve the welfare of equine animals. The Jordanian Ministry of Agriculture is clearly demonstrating their responsibility for the clinic with the provision of appropriate staff and an adequate supply of drugs. We are very grateful for all the support we have received from our Patron, Her Royal Highness Princess Alia of Jordan, with whom we have maintained a strong relationship.

Towards the end of the year, following the successful conclusion of objectives, we ended our partnerships with Palestinian Agricultural Relief Committees in the occupied Palestine Territories and with one of our partners in Guatemala, Conrado de la Cruz. It is always a difficult decision to exit a programme but we are thankful to both partners for supporting the Brooke's work during the year.

Improving project management, veterinary learning and international governance

We have made a major improvement in sharing learning with the launch of our on-line Vet's handbook, the vet-wiki tool, which is a valuable resource for Vets to share learning wherever they are in the world. This supports the veterinary training programme we already have in place, ensuring that our clinical intervention at field level is appropriate and of the highest quality.

It is important that we can demonstrate the impact of our work and during the year we focused on improving our project management and harmonising our measurements of outcome to ensure we have a consistent understanding in all Brooke locations. We recognise this is a challenging area and work will continue during 2011/12 to better articulate the quality of welfare improvements made in addition to the number of animals we reach.

To strengthen our organisational governance, we developed a policy framework and the Trustees were involved in the approval of many of the Brooke's policies. We have put in place robust grant agreements which require compliance with our policies, with all but one of our programmes. We have also made good progress in implementing our international governance principles.

2. We will significantly increase our positive impact on working equine animal welfare, within and beyond the geographical areas in which we work, through influencing and collaborating with local, national and international institutions

Developing our influencing policy and strategy, and begin implementation

At the start of the year, following a consultation process with senior staff and board members from across the organisation, we developed an international influencing policy and identified some strategic priorities. These underpinned our influencing work during the year.

High profile events and shared learning across the animal welfare sector

In May, we held a conference at St. James's Palace to promote the important role of working equine animals within the international NGO sector. Supported by Her Royal Highness, The Duchess of Cornwall, this provided an excellent opportunity for people to explore the links between improvement in working equine welfare and poverty alleviation.

In December we hosted the Sixth Working Equine Colloquium in Delhi which was a great success with 160 people attending from 32 countries. Many of the participants went on to register for our e-consultation held in February on the role, impact and welfare of working (transport and traction) animals. This aimed to consult a wide range of actors to gather evidence on the role and impact of working animals in livelihoods, identify necessary actions to raise their profile and improve their welfare. Findings from this consultation together with a further consultation held during a full day workshop at the Fifth Pan Commonwealth Veterinary conference in March will be taken forward to a Food and Agricultural Organisation (FAO)/Brooke Expert meeting on working animals in Rome during 2011.

To coincide with the Colloquium, we were delighted to launch our publication *Sharing the Load*, a field manual for community facilitators. It was promoted in advance through an animal welfare conference in Kenya, an Experts' meeting in London, a European Union (EU) animal welfare education meeting in Belgium, and circulated to all delegates at the Colloquium. It was very well received and is now available to purchase on the Amazon website.

Developing the Brooke website

Towards the end of the year, our new website was successfully launched, providing a better platform to demonstrate our work and raise our profile with existing and potential supporters. Early indications are that the new website has attracted significant website hits. The new website architecture has enabled affiliate websites to be developed for Egypt, Pakistan and India with their website launches expected in early 2011/12.

3. We will inspire a diverse range of supporters in order to expand our funding base and increase our income through new, repeat and upgraded support.

Increasing our income target to £13.9 million

Thanks to our supporters in the UK and around the world, including an exceptional level of legacies and income from Brooke Netherlands, we dramatically exceeded our target with a total fundraising income of £14.8m. This is a record amount for the Brooke, despite the economic uncertainties. Further details can be found in the Fundraising and Communications section of this report.

Performance from our colleagues in Brooke Netherlands was much better than expected. We congratulate them on such a good year and are very grateful for their ongoing support.

Investigate diversification of our income sources

Progress was made on evaluating a future major donor appeal, however, we recognised internal processes would need to be strengthened before any launch. Further research took place on opportunities for raising funds from programme countries with an evaluation visit to India at the end of the year. Fundraising development work in the USA with American Friends of the Brooke was on hold during the year, in preparation for a re-launch in 2011/12.

Develop our supporter care strategy

During the year we finalised our supporter care strategy and saw excellent results on our donor satisfaction survey, which measured 7.23 out of a maximum of 8, an increase on the previous survey. We were delighted to be ranked in the top five overall best performers for supporter care from 52 charities. We successfully completed our transition to a new donations response handling agency which was able to deliver our high standards. However, the relationship has been short-lived as the agency unexpectedly decided to close their operations shortly after the year end. A successful supporter day was held to motivate our many regional groups and presentations from our Ambassador Major Richard Waygood and Trustee Cecilia Hope were particularly well received.

- 4. We will define and promote our brand with pride and passion, making it synonymous with evidence-based improvements in equine welfare, thereby reinforcing our status as a global leader on working equine issues.**

Developing our communications strategy

We have established a dedicated communications team and our communications strategy was approved. During the year we published the international strategy and translated it into many languages to make it more accessible. Training was provided to our communications team especially our International Communications Officers (ICOs) to improve the quality of photographs, videos and case study information in preparation for our new image database being launched in 2011.

Strengthening our online presence

We strengthened our online presence with the launch of our new website in the last quarter of the year, resulting in positive improvements on the previous year and we reached a broader audience of supporters and organisations with visitor numbers to our social media platforms doubling over the year.

Establishing our brand with a coherent and consistent approach

We produced new brand guidelines for use across the organisation, ensuring a coherent and consistent approach. We have made trademark registration applications in all of the countries where we fundraise or have major programmes. Our grant agreements now incorporate a licence to use the Brooke name and logo.

- 5. We will develop as an international organisation with strong accountability, working effectively and making the best use of knowledge, expertise and resources.**

Establishing our International Advisory Council

We held our first International Advisory Council meeting, bringing together Board members and senior management from all our branches and affiliates to discuss Brooke developments and input into future decisions. The group has provided important feedback on future policies as part of a wider consultation process and it makes a significant contribution to keeping the Brooke's work aligned internationally.

Sharing learning, specifically knowledge management through cross organisational working

As an international organisation preparing for future growth, there has been a significant focus on operational efficiencies, developing support functions (such as human resources and finance), sharing learning and working across borders to ensure the use of best practice. We have developed our information management system, adding security management and travel planning functions, supported by an upgrade of our IT infrastructure including a server virtualisation project to reduce costs and improve system resilience.

**THE BROOKE HOSPITAL FOR ANIMALS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2011**

What we aimed to do in 2010/11

Continuing to support the professional development of our employees

Our employee survey was highly successful and achieved a 99% response rate. We have put in place a staff consultation group and have continued to support the professional development of our employees, with a particular emphasis on animal welfare context training, leadership and management development.

Developing our organisational monitoring and reporting

We have established a stronger internal accountability framework, which includes the strengthening of our quarterly country reports with more emphasis on key performance indicators (KPIs) and appropriate commentary on performance versus plan. We have also developed a range of KPIs for the Brooke as a whole which our senior management team review each month. This allows any unexpected trends or variances to be investigated so that corrective action can be taken.

The outcome of our work

The Brooke is committed to achieving its goal of improving the welfare of two million working equine animals a year by 2016.

To calculate the number of working horses, donkeys and mules able to access the services that the Brooke provides or supports, we estimate the number of working equine animals in the geographic areas covered by our operations. This is called *coverage*.

The Brooke also records the number of working equine animals (through their owners or users) making use of our services, such as check-ups, preventative, general or emergency treatment and the number of animals benefiting because their owners and communities are working with Brooke supported teams and actively taking part in training and awareness-raising to improve equine animal welfare in their household or community. This is called *Take-up*.

During 2010/11 the Brooke's work expanded to benefit more than 900,000 horses, donkeys and mules worldwide - helping more than five million people relying on these animals for their livelihoods.

Coverage and Take-up - 2010/11

	Coverage Mar 2010	Coverage Mar 2011	Take-up 2011
Afghanistan	10,000	30,000	4,000
Egypt	222,000	222,000	115,833
Ethiopia	80,000	80,000	16,789
Guatemala	37,000	37,000	13,819
India	129,000	176,300	84,013
Jordan	1,000	1,200	357
Kenya	57,000	62,000	35,628
Nepal	4,200	6,700	693
oPT	2,400	2,800	1,731
Pakistan	200,000	286,000	109,215
Senegal	-	900	858
Total	742,600	904,900	382,936

The outcome of our work

We estimate there are 19.7 million equids in the countries where the Brooke works (based on 2008 data). During the year we estimate that 904,900 equine animals were able to access our services. This compares to coverage of 742,600 in the previous year, a significant increase of 21%. In line with our expansion plans for the year, the major increase in coverage came from our work in existing countries of India (+47,000) and Pakistan (+86,000).

The number of animals making use of our services increased from 362,000 to 382,936, with just over one third identified as experiencing long-term benefit compared against short-term treatment. This reflects a trend we expect to continue over the next few years in line with our efforts to ensure a sustainable improvement in the welfare of equine animals today, tomorrow and in future generations.

In addition to measuring the impact of our work in terms of quantity, we also measure the quality of what we do, providing a range of services to deliver improved animal welfare.

The Brooke uses a number of different techniques at a programme level to assess the impact of its work based on what is most appropriate. These range from the comprehensive welfare assessment tool, examining a number of different aspects of equine animal welfare, to a participatory welfare needs assessment, involving communities. These provide a good indication of improvements for each individual project but do not provide data capable of consolidation at an organisational level.

Measuring the impact of our work is a challenging area and work will be ongoing during 2011/12 to find better ways to measure the quality of welfare improvements in addition to the number of animals helped.

The most compelling evidence of our impact comes in the form of case study information, articulating the benefit of our work on the individual horse, donkey or mule, and its owner, as shown on the Brooke website www.thebrooke.org

Specific examples of the outcome of our work across the four key areas are detailed below:

1. Direct Veterinary intervention

Brooke staff and staff employed by Brooke funded affiliates and partners provide veterinary treatments and animal health services to relieve the suffering of working horses, donkeys and mules. A significant part of this involves our veterinary work which aims to provide access to preventive and emergency treatment services. Direct, hands-on veterinary treatment is and will always be an important part of our work to improve the welfare in animals with acute pain, injury and disease where it is needed.

The Brooke funds dedicated veterinary and animal health teams who provide free emergency, general and preventative treatment where needed to working horses, donkeys and mules through our mobile services in a number of countries and static veterinary clinics in Pakistan and Egypt; immediate relief of pain is always our priority. During the year a total of 240,000 animals were treated by the Brooke. Where the Brooke operates clinics these are audited as part of an ongoing cycle of clinical appraisal and improvement, ensuring that the service provided is of quality.

In addition to the Brooke's ongoing direct veterinary intervention, in Egypt, we provided emergency feed, water and treatment working with the Donkey Sanctuary and the Egypt Society of Animal Friends, with funding from the Brooke and WSPA, to animals whose owner's livelihoods had been disrupted following political instability. Between February and 21 April, around 90,000kg of feed was distributed and over 16,000 veterinary treatments were carried out in Cairo, Edfu, Aswan and Luxor.

In Pakistan earlier in the year, following the worst floods in 80 years, the Brooke established emergency contact points in Peshawar and Mardan to look after the health and welfare of horses, donkeys and mules. The specific objective was to provide short-term relief to roughly 4,600 animals affected by the flooding in Northern Pakistan (KPK) and South Pakistan (Sindh). Relief points provided:

- fodder to equines and other animals affected by the flood
- fresh drinking water
- veterinary treatment and vaccinations
- education for owners on first aid techniques for their animals
- education for owners on the early prevention of diseases.

We provided this short-term relief where no other veterinary services existed and where animal owners or other practitioners do not have the required level of skill.

In 2010 at Kasna, Gautam Buddha Nagar, Uttar Pradesh, India, donkeys were found in severe respiratory distress due to an outbreak of *Streptococcus zooepidemicus*. Brooke's early diagnosis and preventative measures enabled all infected animals to be successfully treated and this outbreak was effectively controlled.

A high number of cases of colic and respiratory problems in villages of Barabanki, Uttar Pradesh, India, were discovered by the Brooke's research team to be linked to equine owners feeding mainly wheat husk to equines. Owners were advised on appropriate, affordable changes to their feeding practices and the problem was resolved.

This direct hands-on approach is an important part of our work to improve the welfare of animals with acute pain, injury and disease and our teams strive to attain high quality veterinary care, wherever possible using locally available medicines and equipment, which provides a foundation for a sustainable service in the long term.

2. Prevention of welfare problems

The focus of the Brooke's work is always to do what is best for the welfare of working horses, donkeys and mules overseas, working closely with local communities to ensure a long lasting improvement. The animal welfare team ensures that all our field teams are trained in using animal welfare friendly practices and all understand and put into practice our Minimum Standards of Animal Welfare and Guidelines.

The Five Freedoms

We use the 'Five Freedoms' as our basis to define what every animal should have:

- Freedom from hunger and thirst – having access to fresh water and a diet to maintain full health and vigour.
- Freedom from discomfort (physical and thermal) – providing an appropriate environment including shelter and a comfortable resting area.
- Freedom from pain, injury and disease – prevention or rapid diagnosis and treatment.
- Freedom to express normal behaviour – providing sufficient space, proper facilities and company of the animal's own kind.
- Freedom from fear and distress – ensuring conditions and treatment which avoid mental suffering.

You can read the full text of the Five Freedoms Welfare Assessment Framework at the Farm Animal Welfare Council (FAWC) website.

To address the Five Freedoms effectively, the Brooke works together with the animal owners and local service providers to tackle the underlying welfare problems solved by veterinary treatment and also many problems that need to be resolved through good husbandry and management. We work in all countries to increase understanding of equine behaviour, supporting people to improve stabling, feeding and watering, as well as to handle animals in a calm and gentle manner. We strengthen owners' skills to provide very basic health care for their animals, such as washing minor wounds to prevent infection, making it possible for such problems to be dealt with immediately.

Assessing Welfare

The Brooke is at the forefront of assessing the welfare of working equids in developing country contexts, finding a range of innovative ways to assess the welfare of working animals in an effort to assess the results of our work and learn for the future. There are a number of examples of how we have developed this over the past year:

- We refined and updated our welfare assessment tool developed jointly by the Brooke and the University of Bristol. This will be rolled out in 2011/12, enabling us to measure with greater confidence changes in welfare. Last year, 8,882 animals were assessed using an earlier version of the tool as part of baseline studies for ongoing monitoring.
- We use animal-based indicators to provide specific information on a particular welfare issue, for example, a group of indicators representing a specific disease or condition can then be selected which owners can then monitor.
- Our field teams continue to adapt participatory tools from the wider international development sector allowing communities to monitor the welfare of their own animals to measure the impact of our work. We have produced a manual for field workers to explain this tried and tested way of working which ensures more people, and ultimately more animals, can benefit.

The outcome of our work

- We supported Bristol University to produce a concise and practical lameness examination tool for use in the field. This lameness-assessment tool required much less time (approximately 15 minutes per animal rather than 80 minutes) to complete than previous methods and focuses on key pathologies and sites of pain in relation to lameness, ensuring more efficient field work.

What we have learnt from our assessments

During the year we have learnt a great deal from the assessment of our work. This is illustrated below with a number of examples:

- A Participatory Impact Assessment of the Pilot Farriery Project in Butajira Ethiopia was carried out in October 2010. Based on the evidence provided in this study we were able to conclude that the improved farriery service during the pilot project period substantially reduced the prevalence of leg and hoof lesions in the ghary horses studied. The increased awareness of health issues, improved care by the owners and use of government vet services by the study participants also substantially reduced the loss in income related to health problems for ghary horse service providers. This intervention had positive impacts both on the welfare of horses and livelihoods of their owners
- In 2010, Brooke India conducted a participatory review and reflection exercise in all ten district equine welfare units and found improved body condition, reduced prevalence of wounds and preventable diseases, and an improved quality of service by local health providers and farriers. Coverage of brick kilns nearly doubled during the year and 540 new equine welfare groups were formed. The empowered equine owners within these groups were trained how to obtain tetanus vaccination programmes administered by government vets, to collectively buy feed at low cost, to cultivate green fodder on brick kiln sites and how to improve husbandry practices. The formation of equine welfare groups enabled equine owning families to open bank accounts and build up savings for use in an emergency; obtain credit at a lower rate; negotiate lower prices with local service providers; negotiate effectively with brick kiln owners; and encourage women to play an important role in improving husbandry practices.
- This review and reflection exercise also identified that in our work with partners, we found that most of the communities had developed a better understanding of good animal welfare management, such as the importance of cleaning and soaking fodder, giving sufficient water, regularly grooming animals, cleaning hooves, cleaning the stable, adding salt to the diet, wound management and identifying basic disease symptoms which allowed for early treatment. As a result, the communities have built stronger links with different service providers which are contributing to the better condition of their animals.
- As part of our preventative work, a bit trial study was conducted over three months in Mardan, Pakistan to assess the efficacy of the straight bar bit. Community feedback led to slight modifications and revealed dramatic improvements over a month, with lesions healing, less pressure put on the animal's mouth, and prevention of pain and suffering. The new bits were readily accepted by the community, and as a result of the study, it was

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recommended that the revised straight bar bit should be made available at local markets at affordable prices for donkey and horse owners to buy.

The outcome of our work



Before

After

Straight bar bit

© The Brooke

- In Afghanistan, we've improved animal welfare understanding, attitudes and practice. Donkeys had no names in the past, but children in the equine welfare groups are now naming them. Beating has reduced and watering is normally carried out by the children. The enhanced levels of the owners' awareness and understanding of the five animal freedoms have brought positive changes in the attitude of 2,000 owners, benefiting 3,000 equines in terms of water accessibility, improved stabling, less beating, less over loading and fewer wounds.
- An evaluation of the Brooke supported programmes in Herat and Kabul, Afghanistan, was carried out in July 2010. Positive changes in animal husbandry practices of animal owners were noted. The difference in equine welfare between areas where Brooke has and has not been implementing programmes through trained paravets and with the Dutch Committee for Afghanistan (DCA) team was significant indicating that our work was making a positive difference to the welfare of the equine animals.
- In Kenya, focus group discussions were conducted by our partner KENDAT with youth in all the regions to review their experience and lessons learnt through radio and outside broadcast sessions. A total of 113 youth (mainly donkey owners and users) were involved. Use of voice commands and use of non-injurious whips were listed as the main lessons learnt by the youth. In Lari and Mwea the youth observed that prevalence of wounds had reduced in their donkeys as result of improved handling and care for their donkeys as emphasized in the radio programmes.
- Mandera county and the entire northern region of Kenya is experiencing severe drought because of the inadequacy and failure of the long /short rains of 2009/2010. The donkeys are the most affected because of overworking, trekking for long distance and carrying heavy load for pastoralists during these hard times of drought. Veterinary drugs distribution was carried out by our partner Practical Action which eased the suffering of donkeys during the difficult period of severe drought as body condition is weakened and the animals are overworked and hence become susceptible to opportunistic infections like cases of internal parasites and respiratory infection. Rehabilitation of shades and troughs was done. This

led to increased utilization of the facilities by the donkeys during the drought period which will help to reduce suffering of donkeys and improve their welfare.

The outcome of our work

- In India, we carried out a scoping study of needy working equine animals in seventeen districts of Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Uttar Pradesh, Rajasthan, Maharashtra and Andhra Pradesh to identify potential areas for future intervention to improve animal welfare. There is no doubt of continuing need and this work will form the basis of our in-country expansion during 2011/12.

More examples of the positive outcome of our prevention work

- In Nepal, we've provided training to animal health workers, supplying first aid kits for use with working horses and donkeys, built shade shelters and set up community animal welfare groups.
- In Ethiopia plans to construct a shade shelter at the grain market in Hosanna were agreed and signed with the local authorities. The building work is now underway.
- In Senegal, we have supported communities to construct shelters and house donkeys in stables with access to food and water instead of roaming around. Owners have now put in place forage reserves to deal with food problems during the lean period. There is evidence that these practices have been copied into areas where we are not directly working.
- In Guatemala, we have held training sessions which have resulted in communities taking greater responsibility for their animals' welfare.
- During the year, we conducted a number of capacity building programmes to improve the handling of equine animals. An example of this is in India, where we held 172 such programmes to enhance the skills of government veterinary officers and livestock extension officers.

3. Influencing for improved animal welfare

The Brooke aims to ensure that working horses, donkeys and mules are recognised as indispensable to the lives of the people they serve, playing a part in alleviating human poverty, to advocate for changes in policies and practice to improve their welfare.

Despite playing a crucial role in poor households in developing countries, working horses, donkeys and mules are largely invisible in international development policy and plans and are absent in agricultural and food security plans.

They are neither on the livestock radar in agricultural or food security discussions nor do they feature in transport policy discussions. Not having a positive, powerful, modern image, they have a very low status. Where they do appear in government statistics, the information is often unreliable. Their economic value is hard to articulate and they are not part of the export or trade debates like bovine and ovine animals.

The outcome of our work

As outlined in our International Strategy, the Brooke aims to significantly increase our impact on working equine animal welfare, within and beyond the geographical areas in which we work, through influencing and collaboration with local, national and international institutions.

We work to ensure that working horses, donkeys and mules are recognised by local, national and international organisations as being indispensable to the livelihoods of the people they serve. During the year, the Brooke commissioned a research study in Ethiopia which has clearly established the link between animal welfare and livelihoods. The evidence provided by this study will be further used in our work during 2011/12.

The Brooke engages in processes to bring about change in the policies, laws and practices of influential individuals, groups and institutions resulting in the protection of working equids or the improvement of working equine animal welfare.

In December 2010, the Brooke hosted the Sixth International Colloquium on Working Equids in India attracting 157 people from 32 countries, with the theme of learning from human development charities. We are engaging with the Food and Agriculture Organisation (FAO) of the United Nations and the World Organisation for Animal Health (OIE) to raise the profile of working equine animals with the long term aim of having welfare standards internationally agreed through OIE.

To this end, we joined with the FAO in facilitating a month long E-consultation on working animals in February 2011 and hosted a workshop session on working animals at the 5th Pan Commonwealth Veterinary Conference held in Ghana in March 2011.

Spreading the lessons learned from our work in the countries where we operate is very important in influencing others to develop and improve animal welfare interventions and is something we actively pursue.

In India, many of our partners are human development organisations who initially had little experience in equine welfare. During our review and reflection exercise, they explained that their involvement with the Brooke has made them see that working equids and their welfare are integral to the success of their programmes, given their important contribution to the livelihood of the owners.

In Kenya, the Brooke works through its partner KENDAT, broadcasting a weekly national radio show 'Mtunze Punda Akutunze' ('Look after your donkey and it will look after you'). This has been dispensing advice and awarding prizes to exemplary owners and reaches thousands of poor communities. It is also heard in neighbouring Uganda, Tanzania and Ethiopia.

In Guatemala, community radio is the main source of information for most rural people and it was also used successfully to disseminate key equine welfare messages.

The outcome of our work

4. Practical research

The Brooke uses a range of methods and approaches to research key issues. In particular we encourage participatory methodologies with equine-owning communities, many good examples of this have already been given. We have benefited from adopting approaches which have been applied successfully in the promotion of public health and in the agricultural extension sector.

Learning from the wider development sector and involving owners in research, we are able to incorporate existing knowledge into projects leading to greater acceptance of the findings and making positive change easier to implement.

In Ethiopia, as previously mentioned, we undertook an important study of the positive impact working equine animals have on the livelihoods of owners. We plan to use the findings to emphasize to key local and national decision makers the importance, and economic value, of working equines.

In Pakistan a project was conducted to study the prevalence, clinical signs, treatment response and necropsy findings in equids suffering from surra (Trypanosomiasis) in Gujranwala, Pakistan. For this purpose 7,349 animals were tested over a period from April 1997 to January 2010. By learning from the findings and adopting good practices as well as raising the awareness of owners and encouraging them to take action against the disease, the prevalence of surra in the project area has now been reduced from 10.46 % to 3.96%.

We endeavour to ensure our research is practically applicable in the field and where appropriate is published in peer-reviewed journals. We also encourage dissemination of our research work through conferences and meetings both at local and international level. Our research publications and outputs are listed at the end of this annual report.

Fundraising and communications review

Communications

Increasing awareness of the Brooke's work, and communicating the impact we make, underpins our International Strategy. In order to improve this process and deliver our message to the widest possible audience, we established a new Communications team during the year, with responsibility for media relations and online communications.

Following this, in March 2011 the Brooke launched a new international website, which has resulted in increased visitor numbers and income. We also significantly increased our presence in social media, particularly on facebook where our number of fans topped 5,000 (from 1,833 at the start of the year). We also developed and introduced brand guidelines for use throughout the organisation and improved the content and functionality of our internal intranet in order to provide all staff with consistent information.

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Our responsible tourism campaign was highly successful, and we were delighted to secure the support of Thomas Cook in promoting our Happy Horses Holiday code. Thomas Cook has agreed to be a campaign partner and is promoting the code to its customers.

Fundraising and communications review

Tourists have a significant ability to influence the welfare of the equine animals used within the sector so we hope that this initiative will help spread the message of how important good equine animal welfare is and lead to an increase in the standards of care.

Fundraising

Despite the challenging economic environment, 2010/11 was a record year for the Brooke, and our fundraising income grew to £14.8m, nearly £1m above our target. This wonderful result reflects the hard work and commitment of the many individuals who fundraise for, or donate to, our organisation.

Voluntary donations and trading delivered just over half our income (56%), with additional donations being made by Brooke Netherlands. In total, this represents an increase of 13% on the previous year. Support from those people kind enough to remember the Brooke in their Will and leave us a legacy also increased to £5.9m, which was 18% above our target. This represents our highest ever level of legacy income in one year.

The cost of generating funds during 2010/11 was £4.2m (excluding support costs – see note 7b below), which was 12% below budget. Overall, this increased efficiency represents a higher return on our fundraising of £3.50 for every £1 invested.

Our supporters

We recognise that the success of our fundraising and communications throughout the past year is only possible due to the kindness, commitment, passion and dedication of our supporters and volunteers. In turn, this enables us to deliver so much good work to improve the welfare of an increasing number of equine animals.

We were delighted to meet many of our supporters at a special conference held during the year, where we provided an update on our achievements and shared our plans for the future. With presentations made from people who had recently been to see our work overseas, this gave a first-hand account of how the generosity of our supporters is contributing to helping us improve the lives of working horses, donkeys and mules in need of our help.

In addition to the many thousands of regular supporters and trusts who donate to the Brooke, we receive wonderful support from 35 regional groups across the UK and several in other countries. Thank you to everyone involved in giving up your time to fundraise and support the Brooke's important work.

Looking ahead: Aims for 2011/12

Our aims for the next year continue to be based around our five Strategic Objectives as defined in our International Strategy. However within each one, as part of our operational plans we have articulated a number of specific objectives for the next 12 month period.

- 1. We will ensure that communities and service providers are enabled to sustain and improve welfare for working equine animals both in the short and long term.**

Looking ahead: Aims for 2011/12

We will progress this by:

- Providing support to improve the effectiveness of country programmes through alignment to the international strategy, strong project management, effective allocation of resources, quality of intervention and building of appropriate skills
- Promoting best practice via sharing of work between countries
- Improving access to resources to encourage ongoing learning
- Establishing acceptable standards of welfare, appropriate conditions of sustainability and guidelines to support our work including a review of our partnership approach
- Undertaking sector leading research on animal welfare issues to help identify the best solutions to problems and understand the vital role of working equine animals in a socio-economic context and effectively disseminate our findings
- Developing longer term strategies for Afghanistan, Nepal and Jordan
- Expanding work in West and East Africa, and completing a scoping study in Central/South America including a review of Guatemala.

2. We will significantly increase our positive impact on working equine animal welfare, within and beyond the geographical areas in which we work, through influencing and collaborating with local, national and international institutions.

We will progress this by:

- Recruiting staff and developing the work plan to implement the influencing strategy
- Identifying and building alliances with key strategic partners
- Strengthening evidence-based work through published papers and participation in key scientific and international development conferences
- Working with the UN Food and Agriculture Organisation, including holding events focused on working animals to highlight the vital link between animal welfare and livelihoods
- Supporting programmes and partners to develop influencing work in country
- Integrating influencing work with brand development to raise our profile

3. We will inspire a diverse range of supporters in order to expand our funding base and increase our income through new, repeat and upgraded support.

We will progress this by:

- Delivering income and donor recruitment targets for the year
- Developing a major gift appeal for launch in 2012
- Developing American Friends of the Brooke with a supporter event
- Completing scoping of potential new markets and proposing next steps
- Implementing a more dynamic supporter care programme, enhancing communications and developing the 'supporters into champions' programme
- Maximising opportunities for mutual learning with Brooke Netherlands
- Driving the supporter care mindset throughout the Brooke

- Strengthening support systems including the new legacy database and restricted income reporting

Looking ahead: Aims for 2011/12

4. We will define and promote our brand with pride and passion, making it synonymous with evidence-based improvements in equine welfare, thereby reinforcing our status as a global leader on working equine issues.

We will progress this by:

- Building awareness of the Brooke, working towards instant recognition in key audiences
- Establishing clear brand guidelines and ensuring use in all offices
- Maximising opportunities following the launch of our new website by developing micro-sites, new web pages, social media, community platforms and affiliate websites
- Investing in new media resources to illustrate the impact of our work, including images, case studies and video
- Introducing a new media resources database to improve the organisation of information
- Completing trademark registrations and ensuring appropriate licensing agreements.

5. We will develop as an international organisation with strong accountability, working effectively and making the best use of knowledge, expertise and resources.

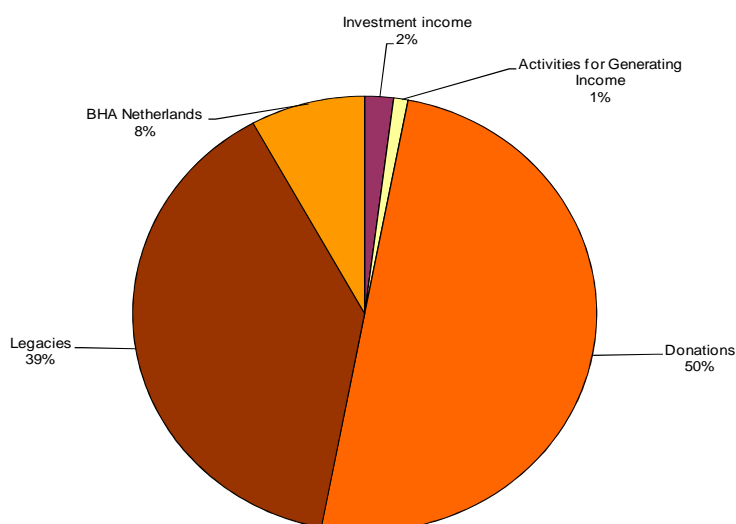
We will progress this by:

- Designing and developing a new project based management system to meet the needs of both country programmes and new fundraising initiatives.
- Improving organisational wide monitoring of outcomes and impact
- Improving access to and flow of information
- Ensuring risk and security management are embedded in decision making
- Increasing support to our country programmes in areas of HR, Finance and Information Technology
- Raising awareness of animal welfare across the organisation and incorporating it into an enhanced induction programme
- Establishing a range of UK competencies linked to learning and development plans
- Undertaking various UK specific initiatives to improve effectiveness including new pay structure, procurement, retendering of advisors and external accreditation.

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Financial review

The Brooke achieved significant income growth in 2010/11 despite the economic climate which remained challenging. Total income increased 12% from £13,483,000 in 2009/10 to £15,065,000 in 2010/11. The most significant factors behind the growth in income were, as in the prior year, record breaking legacies of £5,871,000 and a very strong performance by Brooke Netherlands. Legacy income grew by 14% or £709,000 over the prior year and donations grew by 11% or £877,000, including a £327,000 or 36% increase in donations from Brooke Netherlands.



During 2010/11 the Brooke maintained its investment in fundraising activities at a similar level to the prior year. Total expenditure on fundraising and communications activities (excluding trading) was £3,361,000, a 2% decrease on the prior year expenditure of £3,426,000. Supporter services costs decreased by 3%, falling from £753,000 in 2009/10 to £729,000 in 2010/11 reflecting cost efficiencies achieved. Investment management costs increased by 11% reflecting the higher value of investments.

An expansion to our programme work was planned for 2010/11 and total expenditure on charitable activities increased by 15% or £1,315,000 to £9,997,000. The sterling value of total overseas grants increased by 4% on the prior year, the expected cost of planned grants was offset by a significant devaluation of the Ethiopian Birr and by the utilisation of grants unspent in the prior year. The UK costs of the international development team increased by 16% on the prior year, reflecting a number of high profile events in support of our influencing activities, such as the International Colloquium in Delhi and an INGO Conference, together with an investment in our online resources including the web site and vet-wiki. A foreign exchange hedging strategy was put in place during the year significantly reducing the risk of exchange fluctuations.

Governance costs increased by 13% from £164,000 to £185,000, reflecting higher audit fees and other expenses (including the costs of the newly formed International Advisory Board), offset by lower Trustee expenses and legal costs.

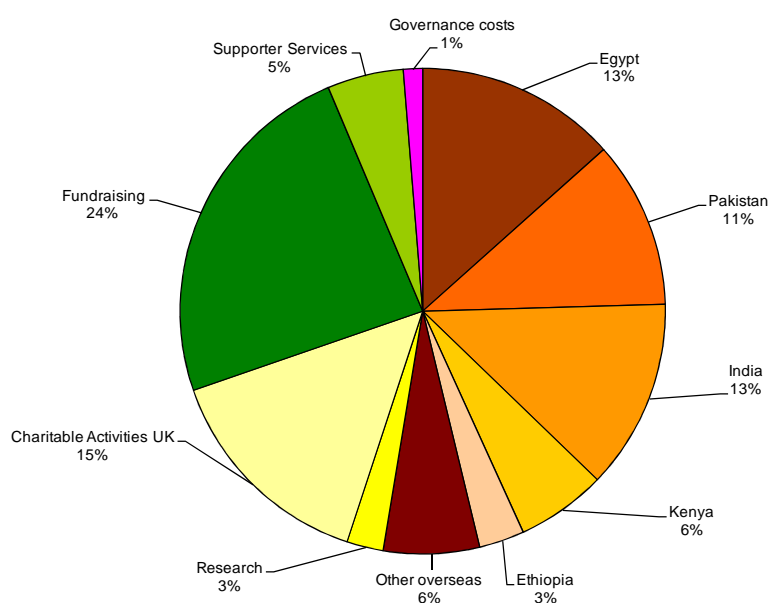
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Financial review

Support costs (excluding governance costs) fell by £191,000 or 22%. Support costs included a significant additional investment in human resources management with additional investment in staff training (most notably a management development programme), centralising staff recruitment costs within HR and upgrading one staff role from a part time to a full time position. Offsetting efficiency cost savings were made in most other support areas and legal costs were lower than the prior year. During the year a significant amount of support team effort was spent working with our overseas programmes in direct support of our charitable activities.

During 2010/11, there was a £560,000 unrealised gain on our investment assets.

Where the money was spent



The budget for the year anticipated a net deficit of £1,584,000. However, actual revenues were 7% above budget and actual expenditure was 3% below budget resulting in a net surplus of £670,000. The surplus for the year, together with the increase in the value of the Brooke's investment portfolio of £560,000, resulted in an increase in total reserves from £10,202,000 to £11,432,000 at the year end.

No material uncertainties that cast significant doubt about the ability of the Brooke to continue as a going concern have been identified by the Trustees.

Financial strategy

Reserves policy

The Board of Trustees undertakes a review of the reserves policy annually. The most recent review took place in December 2010.

The objectives of the Brooke's reserves policy are to:

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Financial strategy

- i) ensure the future security of the Brooke by retaining sufficient funds to enable it to function effectively in the short term, while bearing in mind the fact that these funds will continue to be applied to the pursuit of its charitable objectives in the long term,
- ii) fulfil the Brooke's obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs,
- iii) protect the work of the Brooke against fluctuations in voluntary income,
- iv) protect the work of the Brooke in the event of overseas expenditure increasing as a result of adverse foreign exchange movements,
- v) spread the use of legacies or large gifts that cannot be used immediately, over time through planned expansion,
- vi) protect the work of the Brooke against fluctuations in the value of its investments resulting from stock-market and foreign-exchange movements,
- vii) enable the Brooke to restructure its operations in an orderly and compassionate manner, in the event of such action being necessary,
- viii) provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Central America,
- ix) provide a lump sum to meet any contingencies other than those detailed above.

This policy links the Brooke's reserves to major financial and other risks identified as part of the annual planning process. At its review in December 2010, the Trustees refined the minimum reserves policy to take account both of the reduction in foreign exchange risk following the introduction of the foreign exchange hedging policy and a more sophisticated assessment of stock market investment risk. Individual risks have been quantified and the level of reserves required calculated on the basis of total risk. Applying the revised reserves policy, the minimum level of reserves required at 31 March 2011 is £6,147,000. This is covered by total unrestricted reserves of £11,072,000, made up of both designated funds of £4,925,000 and general funds of £6,147,000 (Note 13).

Designated funds

In March 2008, the Board of Trustees approved the designation to further phased expansion overseas of a fund equal to the lower of £7m or the surplus of unrestricted funds over minimum reserves required according to the reserves policy at that time. At the 31 March 2011, the Board of Trustees designated a further £89,000 to fund future expansion. At year end, designated funds stood at £4,925,000.

The Trustees have the power to reduce the level of designated funds and thereby increase general funds should the need arise or if any of the risks identified in the reserves policy were to occur.

During 2010/11, the Board developed a new five year expansion plan and reviewed the level of designated funds to ensure that they are adequate to fund our expansion plans. The designated funds will enable the Brooke to continue expanding its work overseas, both in current countries of operation and in new areas. The designated funds are expected to be fully utilised over the coming five years.

Investment policy

The Brooke's investment powers are set out in its Memorandum and Articles of Association. In accordance with those powers, the Board has appointed professional fund managers to manage the investment portfolio, representing a substantial proportion of the Brooke's reserves. The fund managers are issued with investment guidelines which are determined by the Finance Committee on behalf of the Board.

The Brooke's investment objectives are to:

- i) safeguard its funds by making secure investments that will grow in value sufficiently to protect the funds against inflation,
- ii) generate the best possible return from these funds in order to assist the Brooke to carry out its purpose, within the limits of safety detailed in (i) above.

The Board reviews the investment policy annually, most recently in December 2010.

At 31 March 2011, 43% of the Brooke's total investments (including cash held in short term investments and deposits) were held in equities and 48% was held in cash, with the remainder invested in bonds. Cash invested includes £2,735,000 invested in short-term bank deposits held outside the investment portfolio.

Investment performance

In 2010/11, the value of the Brooke's investments showed a net gain for the year of £560,000. The return on the Brooke's longer term investments was 1%, which was lower than the composite benchmark which was 1.1%. The investments held in cash in various fixed term deposits provided a return of 0.2% over the year, reflecting the continued low interest rates during the year.

Our people

The number of staff in the UK increased from an average headcount of 59 in 2009/10 to an average of 65 in 2010/11. The number of staff in the Jordan and Ethiopia branches changed from an average of 38 in the previous year to 37 in 2010/11.

Volunteers are important to the Brooke's success. Their efforts to generate money to fund the work of Brooke, Brooke affiliates and partners overseas, and to build awareness of the Brooke in the UK, were channelled through hundreds of local events and close liaison with local newspapers, radio and TV stations. Brooke volunteers work individually and as members of the Brooke's network of regional groups, of which there are 37 in the UK and abroad. There are also a number of volunteers working in the Brooke's UK office, making a direct contribution to the success of centrally managed fundraising, supporter care and awareness programmes. The Trustees and staff of the Brooke are extremely grateful to all the individuals who devote so much time and energy to the Brooke.

The Brooke is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association.

Board of Trustees

Members of the Board, who are Directors of the Company for the purposes of the Companies Acts 1985 and 2006, are referred to throughout this report as Trustees. The Board of Trustees is the governing body of the Brooke. It met four times in 2010/11. Trustees who served during the year are shown on page 32.

Trustees are appointed in accordance with the provisions of the Articles of Association. Trustees retire after 4 years service and may offer themselves for reappointment to complete a second 4 year term. Should a Trustee resign prior to the end of their term, a new Trustee may be co-opted to serve the remainder of that term. Trustees do not receive any remuneration for their services

New Trustees receive an induction pack to enable them to familiarise themselves with all aspects of the Brooke. The pack contains documents relating to the Brooke's legal and administrative structure, governance arrangements, strategic plan, major policies, principal activities and financial position.

The induction pack is complemented by oral briefings given to each new Trustee by the Chairman, the Chief Executive and other personnel. New Trustees are also encouraged to visit an overseas operation as soon as practicable after their appointment.

The Board is supported by a Finance Committee, a Governance Committee and a Remuneration Committee. These met three times, three times and once respectively during the year.

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

Risk management and internal controls

The Brooke has a risk management process which ensures that appropriate steps are taken to mitigate risk. The Brooke has identified the major risks and has ranked these by likelihood and impact. As part of the annual planning process, the Board reviews the major risks to which the Brooke is exposed to and has established systems to monitor manage and mitigate the exposure to risk. It 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 the Brooke in the event of adverse conditions. The Board and its Committees regularly monitor both performance against the objectives set out in the budget and five year plan and the management of major risks. The country programmes and the UK office assess and manage risk on an ongoing basis and risk management tools are embedded into planning and monitoring. 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 updates of progress on the implementation of recommendations.

The key areas of risk for the Brooke are considered to be loss of reputation, financial control, health and safety of staff and Trustees, and disaster recovery. Exchange rate fluctuations and turbulent stock markets are also significant risks.

In assessing these risks, the Board has in place key controls that include:

- a clear organisational structure with appropriate levels of accountability and reporting,
- delegation of financial authority by the Board to the Chief Executive, within specified limits,

- comprehensive strategic planning, budgeting and management accounting,
- formal agendas for all Board and Committee meetings,
- formal written policies,
- clear authorisation and approval levels.

The Board approves a comprehensive annual budget and plan for the Brooke. Performance is monitored against this budget on a quarterly basis, and significant variances are investigated. These variances, together with any revised financial forecasts, are submitted regularly to the Finance Committee and to the Board.

Organisational structure

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

In addition, the Board ensures full compliance with all statutory obligations relating to the Brooke and its activities.

Brooke activities are co-ordinated from its headquarters in London. In 2010/11 the London office, with an average of 65 staff led by the Chief Executive, funded and advised all overseas operations and staff (approximately 1050) and kept in touch with almost 110,000 supporters in the UK and through Brooke Netherlands with over 33,000 active supporters in that country.

Relationships with other organisations

In addition to our two international fundraising partners, Brooke Netherlands and American Friends of the Brooke, the Brooke has many important relationships with other organisations overseas.

The Brooke affiliate organisations in Egypt, India and Pakistan are independent legal entities, each established and registered in accordance with local law and having their own boards of Trustees or directors. Brooke Ethiopia and Brooke Jordan are branches of the Brooke. The Brooke also collaborates with partners in Afghanistan, Ethiopia, Guatemala, India, occupied Palestinian Territories, Kenya, Nepal and Senegal.

American Friends of the Brooke is a connected charity of the Brooke, as the two organisations share some administrative functions.

Operations in each fundraising partner, affiliate or branch are headed by a Chief Executive, Director or General Manager and has a strategy to focus both on the immediate relief of suffering and on the Brooke's long-term goal of achieving lasting improvements in working equine animal welfare. The address of each is shown on the final page of this document.

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Structure, governance and management

The collaborative partnerships are between the Brooke and third party entities in accordance with the terms of contracts approved by the Board which, unless specifically agreed otherwise, restrict the Brooke's commitment to a period of 12 months. Partners' ethics, competence, capacity and philosophical approach to equine welfare are reviewed in accordance with an evaluation protocol.

During 2010/11 the following organisations worked in partnership either directly with the UK or with the Brooke operation in the country concerned:

<p>Afghanistan Dutch Committee for Afghanistan (DCA)</p> <p>Ethiopia Organisation for Relief and Development in Amhara (ORDA) Send a Cow</p> <p>Guatemala Equinos Sanos para el Pueblo (ESAP) Conrado de la Cruz</p> <p>India Action for Women & Rural Development (Uttar Pradesh) Arthik Vikas Evam Jan Kalyan Sansthan (Uttar Pradesh) Blue Cross (Andhra Pradesh) Grameen Evam Krishi Vikas Samiti (Uttarakhand) Help in Suffering (Rajasthan) New Public School Samiti (Uttar Pradesh) Sarvodaya Ashram (Uttar Pradesh) Shramik Bharti (Uttar Pradesh)</p>	<p>Kenya Kenya Network for Dissemination of Agricultural Technologies (KENDAT) Practical Action</p> <p>Nepal Animal Health Training and Consultancy Services</p> <p>occupied Palestinian Territories Palestinian Agricultural Relief Committees (PARC)</p> <p>Pakistan National Rural Support Programme</p> <p>Senegal Agronomes et Veterinaires San Frontieres (AVSF)</p>
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Legal and administrative details

President

HRH The Duchess of Cornwall

Patrons

HRH Princess Alia bint Al Hussein of Jordan

Sir Peter O'Sullivan CBE

Ambassadors

Ms Emma Milne MRCVA

Mr Nigel Payne

Major Richard Waygood MBE

Trustees

Chairman

Major General Peter Davies CB

Deputy Chairman

Mr Stephen Savage ⁽³⁾

Honorary Treasurer

Lester Corp FCA ^(1,2,4)

Interim Treasurer

Mr Peter Coe ^(1, 2,5)

Mr Denys Bennett ⁽¹⁾

Sir Robin Christopher KBE, CMG ⁽³⁾

Ms Cecilia Hope ^(1,7)

Dr David Jones MRCVS ⁽³⁾

Mr. Ian Kerr ⁽⁶⁾

Sir David Madden KCMG ⁽¹⁾

Miss Sally Nichols ⁽²⁾

Dr Richard Philip MRCVS, OBE ⁽³⁾

Mr Patrick Rodier ⁽³⁾

Ms Ann Searight

Mr. Michael Seton ⁽⁶⁾

Senior Management Team

Chief Executive

Petra Ingram FCMA

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee
4. Resigned on 28 September 2010
5. Appointed on 28 September 2010
6. Appointed on 28 March 2011
7. Resigned on 30 August 2011

THE BROOKE HOSPITAL FOR ANIMALS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2011

Legal and administrative details

Director of International Development

Dorcas Pratt

Director of Resources

Sue Coles FCA

Director of Fundraising and Communications

Sharon Schofield

Name and Registered Office

The Brooke Hospital for Animals
30 Farringdon Street
London
EC4A 4HH

Company Limited by Guarantee

No: 4119581

Registered as a Charity in England and Wales

No: 1085760

Bankers

Barclays Bank PLC
50 Pall Mall
London, SW1A 1QD

Auditors

Crowe Clark Whitehill LLP
St Bride's House
10 Salisbury Square
London, EC4Y 8EH

Solicitors

Bates, Wells & Braithwaite
Cheapside House
138 Cheapside
London, EC2V 6BB

Wansbroughs
Northgate House
Devizes
Wiltshire
SN10 5DL

Investment Fund Managers

Newton Investment Management Limited
Mellon Financial Centre
160 Queen Victoria Street
London, EC4V 4LA

**THE BROOKE HOSPITAL FOR ANIMALS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2011**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing 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 in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Brooke and of its net incoming resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Brooke will continue to operate.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Brooke's transactions and disclose with reasonable accuracy at any time the financial position of the Brooke and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Brooke and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of the Trustees at the date of this report is aware, there is no relevant audit information of which the Brooke's auditor is unaware. Each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the Brooke's auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included in the Brooke's website.

Auditors

Crowe Clark Whitehill LLP were re-appointed as the Brooke's auditors during the year and have expressed their willingness to continue in that capacity.



Trustee



Trustee

27 September 2011

Auditor's Report

We have audited the financial statements of the Brooke for the year ended 31 March 2011 set out pages 37 to 50.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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. 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 company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report, the Welcome from the Chairman and the Chief Executive's Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including 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.

Opinion on other matter prescribed by the Companies Act 2006

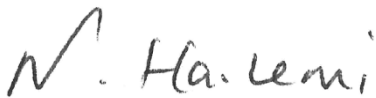
In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Auditor's Report

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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



Naziar Hashemi

Senior Statutory Auditor

For and on behalf of

Crowe Clark Whitehill LLP

Statutory Auditor

London

29 September 2011

**THE BROOKE HOSPITAL FOR ANIMALS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2011**

	Notes	Unrestricted Funds 2011 £	Restricted Funds 2011 £	Total Funds 2011 £	Total Funds 2010 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	12,902,402	1,782,675	14,685,077	13,098,733
Activities for generating funds		80,732	-	80,732	66,552
Investment Income	5	299,553	-	299,553	317,421
Total incoming resources	2d	<u>13,282,687</u>	<u>1,782,675</u>	<u>15,065,362</u>	<u>13,482,706</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income					
Fundraising		3,360,588	-	3,360,588	3,426,326
Fundraising trading: cost of goods sold		68,417	-	68,417	47,957
Supporter services		728,657	-	728,657	753,350
Investment management costs		55,611	-	55,611	50,287
Costs of generating funds	7a	<u>4,213,273</u>	<u>-</u>	<u>4,213,273</u>	<u>4,277,920</u>
Net incoming resources available for charitable application		<u>9,069,414</u>	<u>1,782,675</u>	<u>10,852,089</u>	<u>9,204,786</u>
Charitable activities					
Direct intervention		3,135,107	1,147,478	4,282,585	3,737,468
Prevention of welfare problems		3,695,267	562,713	4,257,980	3,805,901
Influencing		683,186	71,179	754,365	510,706
Research		639,874	62,656	702,530	628,213
Total charitable activities	6, 7a	<u>8,153,434</u>	<u>1,844,026</u>	<u>9,997,460</u>	<u>8,682,288</u>
Governance costs	7c	184,809	-	184,809	163,598
Total resources expended	2e, 7a	<u>12,551,516</u>	<u>1,844,026</u>	<u>14,395,542</u>	<u>13,123,806</u>
Net incoming/(outgoing) resources before other recognised gains and losses					
	8	731,171	(61,351)	669,820	358,900
Gains on investment assets	12	559,794	-	559,794	2,023,530
Net movement in Funds		1,290,965	(61,351)	1,229,614	2,382,430
Total funds brought forward 1 April	13	9,781,216	421,202	10,202,418	7,819,988
Total funds carried forward 31 March		<u>11,072,181</u>	<u>359,851</u>	<u>11,432,032</u>	<u>10,202,418</u>

All the above results derive from the continuing activities of the Brooke. There are no other gains or losses other than those shown above. The surplus determined under the Companies Act 2006 is £669,820 (2010: £358,900).

The notes on pages 40 to 50 form part of these financial statements.

THE BROOKE HOSPITAL FOR ANIMALS
BALANCE SHEET
AS AT 31 MARCH 2011
Registered Company Number 4119581

	Notes	£	2011 £	£	2010 £
FIXED ASSETS					
Tangible Assets	2b, 11	477,720		427,188	
Investments	2c, 12	<u>8,701,289</u>		<u>7,982,939</u>	
			9,179,009		8,410,127
CURRENT ASSETS					
Debtors & prepayments	14	703,820		1,228,743	
Cash held in short-term investments	2c	4,158,554		4,074,756	
Cash at bank held in short-term deposits		2,734,513		2,966,097	
Cash at bank and in hand		<u>2,075,761</u>		<u>457,705</u>	
		9,672,648		8,727,301	
CURRENT LIABILITIES					
Creditors: amounts due within one year	15	<u>7,419,625</u>		<u>6,935,010</u>	
NET CURRENT ASSETS			<u>2,253,023</u>		<u>1,792,291</u>
NET ASSETS			<u>11,432,032</u>		<u>10,202,418</u>
FUNDS					
Unrestricted income funds:					
General funds	13		6,146,634		4,836,233
Designated funds	2i, 13		4,925,547		4,944,983
Restricted income funds	2i, 13		<u>359,851</u>		<u>421,202</u>
TOTAL FUNDS			<u>11,432,032</u>		<u>10,202,418</u>

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



Trustee

27 September 2011



Trustee

The notes on pages 40 to 50 form part of these financial statements.

**THE BROOKE HOSPITAL FOR ANIMALS
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2011**

	2011		2010	
	£	£	£	£
Net incoming/(outgoing) resources for the year		669,820		358,900
Depreciation		132,490		135,638
Increase in debtors		524,923		(42,634)
Increase in creditors		484,615		61,859
Investment income		(299,553)		(317,421)
Loss on disposal		272		-
Donated shares		-		-
		1,512,567		196,342
Returns on investments and servicing of finance				
Dividends received	272,451		200,166	
Interest on deposits	27,102		117,255	
		299,553		317,421
Capital expenditure and financial investments				
Purchase of tangible fixed assets	(183,294)		(38,742)	
Net purchase of investments	(158,556)		(129,720)	
Increase (decrease) in cash held in short-term investments	(83,798)		136,940	
		(425,648)		(31,522)
Net increase in cash in the year		1,386,472		482,241
Reconciliation of net cash inflow to movement in net cash funds				
Increase in cash at bank and in hand		1,386,472		482,241
Cash at bank and in hand 1 April		3,423,802		2,941,561
Cash at bank and in hand 31 March		4,810,274		3,423,802

The notes on pages 40 to 50 form part of these financial statements.

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

1. BASIS OF PREPARATION

The financial statements of the Brooke are prepared in accordance with the Companies Act 2006, applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005).

After making enquires, the Trustees have reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Financial Review on page 25

2. ACCOUNTING POLICIES

A summary of the principal accounting policies is set out below. They have all been applied consistently throughout the year and the preceding year.

(a) Basis of accounting

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

(b) Tangible fixed assets and depreciation

Items costing £100 or more are capitalised and depreciated at the following rates:

Office equipment	25% per annum straight line
Computers and Software	33.3% per annum straight line
Leasehold Improvements	Life of the lease

The Brooke considers it prudent that all assets purchased by overseas branches are fully depreciated in the year of acquisition, except for property, in view of uncertainty of conditions overseas.

(c) Investments

Investments are stated at market value. Realised gains and losses on investments, calculated as the difference between 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. Net unrealised gains and losses in the period are included in the Statement of Financial Activities in the period of gain or loss.

Cash held within the investment portfolio is included within current assets as cash held in short-term investments.

Cash held on short-term investments is either managed directly by the Brooke or Newton Investment Management Limited.

(d) Incoming resources

All incoming resources are recognised when the Brooke is legally entitled to the income, is virtually certain of receipt and the amount can be measured with reasonable accuracy. Entitlement to legacies is deemed to be the earlier of notification being received of an impending payment, or the payment being received.

(e) Resources expended

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

Costs of generating 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. The costs of these activities also include expenditure of an indirect nature necessary to support them.

Charitable expenditure is expenditure directly related to activities required to meet the objects of the Brooke. It includes both costs that can be allocated direct to such activities and costs of an indirect nature necessary to support them. Grants payable are recognised as soon as the obligation arises.

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

Every cost is allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated direct; others are apportioned on an appropriate basis as set out in note 7.

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

Irrecoverable VAT is included as part of the expenditure to which it relates.

(f) Operating leases

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

(g) Website development costs

The costs of developing the design and content of the website are capitalised and depreciated on a straight line basis.

(h) Pension costs

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

(i) Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Brooke for particular purposes. The aim and use of each restricted fund and an analysis of the movements on restricted funds is set out in note 13.

Designated funds are amounts which have been put aside at the discretion of the Trustees. General unrestricted funds represent funds which are expendable at the discretion of the Trustees in the furtherance of the general objects of the Brooke. Movement in unrestricted funds is set out in note 13.

There were no endowment funds.

(j) Foreign Exchange

Transactions denominated in foreign currency are translated at the budgeted rates. Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date. Foreign exchange gains and losses incurred are included in the SOFA within the charitable activity expenditure for the period in which they are incurred.

3. VOLUNTARY INCOME

	Unrestricted 2011 £	Restricted 2011 £	Total 2011 £	Total 2010 £
Donations	7,284,275	1,529,488	8,813,763	7,936,578
Legacies	5,618,127	253,187	5,871,314	5,162,155
Voluntary income	12,902,402	1,782,675	14,685,077	13,098,733

4. LEGACIES

The estimated value of legacies of which the Brooke has been informed, but which have not been included in the Statement of Financial Activities (because the conditions for recognition had not been met) is £4,464,000 (2010: £3,655,000).

5. INVESTMENT INCOME

Income received from investments and from bank deposits was:

	Unrestricted 2011 £	Restricted 2011 £	Total 2011 £	Total 2010 £
Dividends	272,451	-	272,451	200,166
Fixed interest	21,871	-	21,871	108,949
Deposit interest	5,231	-	5,231	8,306
	299,553	-	299,553	317,421

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

6. CHARITABLE ACTIVITIES

	Unrestricted 2011 £	Restricted 2011 £	Total 2011 £	Total 2010 £
Direct intervention				
Afghanistan	59,720	1,258	60,978	9,257
Egypt	976,086	626,125	1,602,211	1,431,815
Ethiopia	140,488	10,461	150,949	157,566
Guatemala	126,740	2,872	129,612	120,978
India	418,378	189,225	607,603	678,497
Occupied Palestine Territories	9,809	-	9,809	9,113
Jordan	28,582	647	29,229	63,536
Kenya	339,837	7,436	347,273	221,410
Nepal	67,135	6,563	73,698	41,157
Pakistan	522,118	301,648	823,766	695,205
Central America	45	-	45	-
Senegal	49,012	1,243	50,255	-
Other Countries	245	-	245	-
	<u>2,738,195</u>	<u>1,147,478</u>	<u>3,885,673</u>	<u>3,428,534</u>
UK	396,912	-	396,912	308,934
	<u>3,135,107</u>	<u>1,147,478</u>	<u>4,282,585</u>	<u>3,737,468</u>
Prevention of welfare problems				
Afghanistan	195,024	4,064	199,088	197,603
Egypt	212,304	90,573	302,877	280,351
Ethiopia	150,424	4,737	155,161	200,092
Guatemala	98,546	1,924	100,470	76,871
India	598,184	218,974	817,158	560,993
Occupied Palestine Territories	1,328	-	1,328	194,532
Jordan	27,432	432	27,864	88,864
Kenya	343,798	7,426	351,224	231,860
Nepal	17,510	1,595	19,105	27,225
Pakistan	491,363	232,438	723,801	638,035
Senegal	34,967	550	35,517	98,802
Other Countries	1,451	-	1,451	5,046
	<u>2,172,331</u>	<u>562,713</u>	<u>2,735,044</u>	<u>2,600,274</u>
UK	1,522,936	-	1,522,936	1,205,627
	<u>3,695,267</u>	<u>562,713</u>	<u>4,257,980</u>	<u>3,805,901</u>
Influencing				
Afghanistan	22,807	482	23,289	27,770
Egypt	4,274	-	4,274	34,298
Ethiopia	52,873	1,014	53,887	33,753
Guatemala	21,716	348	22,064	17,015
India	159,570	59,344	218,914	69,388
Occupied Palestine Territories	418	-	418	27,339
Jordan	29,647	706	30,353	4,674
Kenya	157,389	2,759	160,148	121,200
Nepal	5,177	500	5,677	3,066
Pakistan	11,546	5,112	16,658	14,600
Senegal	34,843	914	35,757	-
Other Countries	97	-	97	-
	<u>500,357</u>	<u>71,179</u>	<u>571,536</u>	<u>353,103</u>
UK	182,829	-	182,829	157,603
	<u>683,186</u>	<u>71,179</u>	<u>754,365</u>	<u>510,706</u>

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

6. CHARITABLE ACTIVITIES (continued)

	Unrestricted 2011 £	Restricted 2011 £	Total 2011 £	Total 2010 £
Research				
Afghanistan	20,276	427	20,703	-
Egypt	10,462	3,736	14,198	53,013
Ethiopia	71,463	1,373	72,836	47,554
Guatemala	8,459	200	8,659	26,922
India	125,661	46,552	172,213	79,626
Jordan	7,175	159	7,334	4,674
Occupied Palestine Territories	418	-	418	-
Kenya	1,260	-	1,260	-
Nepal	3,183	304	3,487	6,906
Pakistan	21,933	9,905	31,838	23,338
Senegal	10,549	-	10,549	98,802
Other Countries	9,767	-	9,767	-
	290,606	62,656	353,262	340,835
UK	349,268	-	349,268	287,378
	639,874	62,656	702,530	628,213
Total	8,153,434	1,844,026	9,997,460	8,682,288
Sub-totals:				
Direct intervention	3,135,107	1,147,478	4,282,585	3,737,468
Prevention of welfare problems	3,695,267	562,713	4,257,980	3,805,901
Influencing	683,186	71,179	754,365	510,706
Research	639,874	62,656	702,530	628,213
Total	8,153,434	1,844,026	9,997,460	8,682,288

The amounts shown by country of operation are either the total grants payable to affiliates and partners or the funds spent by the Brooke's overseas branches. The overseas amounts also include expenditure made in the United Kingdom on behalf of the Brooke's branches, partners and affiliates.

The amounts spent in the UK are costs attributable to the Brooke's charitable activities, which cannot be directly allocated to a specific country. They include the allocation of support costs as shown in note 7(a).

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

6. CHARITABLE ACTIVITIES (continued)

An analysis of grants payable by organisation is shown below:

	2011
	£
Brooke Egypt	1,779,753
Brooke Pakistan	1,555,448
Brooke India	1,223,707
KENDAT	407,834
Dutch Committee for Afghanistan	204,755
ESAP	240,775
Practical Action	192,087
PARC	136,417
AVSF	108,461
Nepal	94,251
Conrado De La Cruz	32,553
ORDA	60,098
Send a Cow	24,098
Other	19,250
	6,079,487

7. (a) TOTAL RESOURCES EXPENDED

	Grants	Direct	Direct	Support	Total	Total
	£	staff	other	costs	2011	2010
	£	£	£	£	£	£
Cost of generating funds						
Fundraising	-	884,586	2,312,610	163,392	3,360,588	3,426,326
Supporter services	-	286,014	407,216	35,427	728,657	753,350
Fundraising trading	-	-	65,091	3,326	68,417	47,957
Investment management costs	-	-	55,611	-	55,611	50,287
	-	1,170,600	2,840,528	202,145	4,213,273	4,277,920
Charitable activities						
Direct intervention	3,449,440	293,874	466,359	72,912	4,282,585	3,737,469
Prevention of welfare problems	2,036,843	818,390	1,038,188	364,559	4,257,980	3,805,900
Influencing	377,086	168,038	184,937	24,304	754,365	510,706
Research	216,118	275,436	186,672	24,304	702,530	628,213
Total charitable activities	6,079,487	1,555,738	1,876,156	486,079	9,997,460	8,682,288
Governance costs	-	115,606	60,218	8,985	184,809	163,598
	6,079,487	2,841,944	4,776,902	697,209	14,395,542	13,123,806
Expenditure in support of activities	-	280,446	416,763	(697,209)	-	-
Total resources expended	6,079,487	3,122,390	5,193,665	-	14,395,542	13,123,806

THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011

7. (b) SUPPORT COSTS

	2011	2010
	£	£
Financial management	135,217	165,269
Human resources	209,448	146,533
Resources management	218,037	205,758
General management	53,502	115,571
Information technology and communications	25,518	40,362
Information management	36,038	190,021
Office management	19,449	24,867
	697,209	888,381

Basis of apportionment

Total support costs are allocated based on each activity's proportion of the aggregate expenditure. No support costs are apportioned to investment management as the administrative costs are considered negligible.

7. (c) ANALYSIS OF GOVERNANCE COSTS

	2011	2010
	£	£
Staff Costs	115,606	97,184
Trustees Expenses	12,919	22,116
Legal Costs	8,674	10,872
Audit Fees	16,200	12,954
Other Expenses	22,425	9,355
Allocated Support Costs	8,985	11,117
	184,809	163,598

8. NET INCOMING RESOURCES FOR THE YEAR IS STATED AFTER CHARGING:

	2011	2010
	£	£
Audit fees (including VAT)	16,200	12,954
Rental cost relating to operating leases (including VAT)		
-plant and machinery	5,374	5,344
-land & building	218,907	216,957

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

9. STAFF COSTS

	2011	2010
	£	£
Salaries	2,682,627	2,400,916
Temporary staff	42,393	86,371
National Insurance costs	260,091	220,509
Pensions and other costs	137,279	152,211
	3,122,390	2,860,007

The average weekly number of persons employed during the year, calculated on a full-time equivalent basis was 102 (2010: 97). Of these, 21 (2010: 19) were engaged in Fundraising, 8 (2010: 9) in Supporter Services, 19 (2010: 18) in Charitable Activities in the UK, 37 (2010: 38) in Charitable Activities in overseas branches and 17 (2010: 13) in Administration (includes Support Costs and Governance).

During the year, the number of employees whose total taxable emoluments exceeded £60,000 was:

	2011	2010
	No.	No.
Between £60,001 and £70,000	-	1
Between £70,001 and £80,000	3	1
Between £80,001 and £90,000	1	1
	4	3

The pension costs paid in respect of these employees amounted to £24,761 (2010: £12,373).

10. TRUSTEES' EXPENSES

Trustees' expenses reimbursed in respect of necessary duties carried out during the year amounted to £12,919 (2010: £22,116). Eleven Trustees received such reimbursements (2010: thirteen Trustees). £5,395 (2010: £8,910) related to visits to overseas affiliates and branches.

To minimise costs across the Brooke family, some trustee overseas visits to affiliates coincide with the Board meetings of those affiliates. The cost of attending the board meetings is not separately identifiable.

The Trustees received no remuneration for their services. A trustee indemnity insurance policy was purchased during the year at a cost of £1,087 (2010: £1,155).

THE BROOKE HOSPITAL FOR ANIMALS
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11. TANGIBLE FIXED ASSETS

	Computers £	Office equipment £	Leasehold improvements £	Fixtures & fittings £	Total £
Cost					
As at 31 March 2010	306,890	15,020	414,948	86,199	823,057
Additions	176,520	6,774	-	-	183,294
Disposals	(890)	-	-	-	(890)
As at 31 March 2011	482,520	21,794	414,948	86,199	1,005,461
Depreciation					
As at 31 March 2010	260,355	7,690	93,827	33,997	395,869
Depreciation for the year	40,391	3,560	71,299	17,240	132,490
Disposals	(618)	-	-	-	(618)
As at 31 March 2011	300,128	11,250	165,126	51,237	527,741
Net Book Value					
As at 31 March 2011	182,392	10,544	249,822	34,962	477,720
As at 31 March 2010	46,535	7,330	321,121	52,202	427,188

12. INVESTMENTS

	2011 £	2010 £
Market value as at 1 April	7,982,939	5,829,689
Acquisitions	3,252,405	2,290,425
Sales proceeds	(3,093,849)	(2,160,705)
Net unrealised gains/(losses) ¹	559,794	2,023,530
Market value as at 31 March	8,701,289	7,982,939
<i>Historic cost as at 31 March</i>	<i>7,296,199</i>	<i>6,677,807</i>
Investment breakdown by type		
	2011 £	2010 £
Bonds	1,382,466	1,221,419
Equities	6,702,788	6,473,551
Property	-	87,969
Cash (money market)	616,035	200,000
	8,701,289	7,982,939

No investment accounted for more than 5% of the total portfolio value.

¹ There were no unrealised gains or losses on the cash held in short term investments (2010: NIL).

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

13. MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

	As at 31 March 2010	Total incoming resources	Total resources expended	Net Gains on Investment	Transfers	As at 31 March 2011
	£	£	£	£	£	£
Unrestricted funds						
General funds	4,944,983	13,282,687	(12,551,516)	559,794	(89,314)	6,146,634
Designated funds	4,836,233	-	-	-	89,314	4,925,547
Total unrestricted funds	9,781,216	13,282,687	(12,551,516)	559,794	-	11,072,181
Restricted funds						
<i>Egypt</i>						
Nile Delta operations	-	10,761	(10,761)	-	-	-
Cairo	-	27,191	(9,890)	-	-	17,301
Luxor	4,756	19,612	(20,020)	-	-	4,348
Mersa Matrouh	19,348	-	(19,348)	-	-	-
Edfu	-	12,605	-	-	-	12,605
Egypt Emergency Appeal	-	13,863	(13,863)	-	-	-
Other operations	153,475	623,546	(646,552)	-	-	130,469
	177,579	707,578	(720,434)	-	-	164,723
<i>India</i>						
Brick Kiln Operations	-	2,000	(2,000)	-	-	-
Bagpat	-	3,529	(3,529)	-	-	-
Sharanpur	9,071	-	(9,071)	-	-	-
Ghaziabad	14,934	801	(15,735)	-	-	-
Muffazanagar	-	20,250	(20,250)	-	-	-
Other Operations	48,966	511,498	(463,510)	-	-	96,954
	72,971	538,078	(514,095)	-	-	96,954
<i>Pakistan</i>						
Lahore Static Clinic	17,518	-	(17,518)	-	-	-
Multan Mobile Team 3	-	15,000	(15,000)	-	-	-
Mardan Mobile Team 1	15,595	-	(15,595)	-	-	-
Other Operations	121,137	478,027	(500,990)	-	-	98,174
	154,250	493,027	(549,103)	-	-	98,174
<i>Ethiopia</i>						
Equine Health & Welfare	9,530	-	(9,530)	-	-	-
Other operations	-	8,055	(8,055)	-	-	-
	9,530	8,055	(17,585)	-	-	-
Afghanistan	-	6,231	(6,231)	-	-	-
Guatemala	-	5,344	(5,344)	-	-	-
Kenya	-	17,621	(17,621)	-	-	-
Jordan	-	1,944	(1,944)	-	-	-
Nepal	6,872	2,090	(8,962)	-	-	-
Senegal	-	2,707	(2,707)	-	-	-
Restricted funds	421,202	1,782,675	(1,844,026)	-	-	359,851
Total funds	10,202,418	15,065,362	(14,395,542)	559,794	-	11,432,032

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

Restricted Funds

Substantial restricted donations were received for the work of the mobile teams based in Egypt, India and Pakistan.

All donations from Brooke Netherlands are restricted to work overseas. Donations totalling £1,257,163 were received from Brooke Netherlands in 2010/11.

Donations of £152,910 were raised from the sale of Virtual Gifts and were restricted to work overseas.

Treatment of net gains on investment

Unrealised net investment gains have been apportioned to the general funds.

Purpose of designated funds

In March 2008, the Board of Trustees approved the designation to further phased expansion overseas of a fund equal to the lower of £7m or the surplus of unrestricted funds over minimum reserves required according to the reserves policy at that time. At the 31 March 2011, the Board of Trustees designated a further £89,000 to fund future expansion.

14. DEBTORS & PREPAYMENTS

	2011	2010
	£	£
Legacies receivable	255,952	530,866
Tax recoverable	229,682	218,236
Other debtors	218,186	479,641
	<u>703,820</u>	<u>1,228,743</u>

15. CREDITORS: amounts falling due within one year

	2011	2010
	£	£
Amounts committed to grants	6,867,808	6,074,830
Taxes and social security	-	65,857
Other creditors and accruals	551,817	794,323
	<u>7,419,625</u>	<u>6,935,010</u>

**THE BROOKE HOSPITAL FOR ANIMALS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011**

16. OPERATING LEASE COMMITMENTS

	2011 £	2011 £	2010 £	2010 £
	Land & buildings	Other	Land & buildings	Other
Annual cost of operating leases:				
Within one year	-	861	-	-
Within two to five years	218,907	-	216,957	3,372
Over 5 Years	-	2,120	-	1,972
	218,907	2,981	216,957	5,344

17. 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 (2010: nil). Income tax suffered by deduction is reclaimed in full from HMRC. The Brooke is registered for VAT and has partial exemption from VAT in respect of its trading activities.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	9,179,009	-	9,179,009
Net current assets	1,893,172	359,851	2,253,023
	11,072,181	359,851	11,432,032

19. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2010: none).

Publication and research Listing

In 2010/11, we published a number of papers to share learning about equine animal health, behaviour and welfare. These publications are listed below.

Research publications (peer-reviewed papers):

1. Pritchard, J.C. (2010) Animal traction and transport in the 21st century: getting the priorities right. *Vet J.* 186(3):pp. 271-4.

Other publications:

2. Van Dijk, L., Pritchard, J.C., Pradhan, S.K. & Wells, K. (2011) *Sharing the Load: A guide to improving the welfare of working animals through collective action.* Practical Action Publishing, Rugby, UK

Conference contributions:

1. Reed, K. (2011) *The Welfare of Working Animals: The role of veterinary care in a co-dependency model of development.* 5th Pan-Commonwealth Veterinary Association Congress, Accra, Ghana, 21st - 25th March 2011
2. Pritchard, J.C., Pratt, D., Battaglia, D. and Rosenthal, I. (2011) *FAO-The Brooke e-consultation on working animals: Summary and results.* 5th Pan-Commonwealth Veterinary Association Congress, Accra, Ghana, 21st - 25th March 2011
3. Ali, M., Rao, R. and Pradhan, S. K. (2010) *Improving the effectiveness of animal welfare service providers: it is not just training!* Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
4. Broster, C. E. Burn, C. C. Barr, A. R. S. and Whay, H. R. (2010) *Prioritising indicators of lameness and related pain in working equids to be included in a practical field lameness assessment tool.* Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
5. Chang, C. R., Sapón, M. and Rodríguez, D. (2010) *Economic valuation of the impact of the working equine in the Peten and Chimaltenango communities in Guatemala* Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
6. Degefa, G. Asefa, B. Negash, M. and Gebrie N. (2010) *Demonstrative feeding and wound management practices on working equines: stone-carrying donkeys and gharry horses in SNNP region, Ethiopia.* Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

Publication and research Listing

7. Degefa, G., Negash, T. and Bishop S. (2010) Measuring impact on equine welfare from the animal and owner perspective. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
8. Eager, R. A., Madany, M. M., Rostom, A. and Childs, A. C. (2010) Validating the use of photographic and video material for monitoring and evaluation, observer standardisation and training in equine welfare programmes. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
9. Gogoi, P. and Dennison, T. (2010) Firing (a mutilation) of working equines in India: a comparative ethnic practice in Delhi, Lucknow and Hyderabad cities. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
10. Gogoi, P. and Valliyate, M. (2010) Review of Brooke India euthanasia policy (2006–08) to facilitate decision-making. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
11. Gondal, J. I. and Ahmad, H. (2010) Zoonotic and infectious diseases: dealing with disease outbreaks- A report on surra (trypanosomiasis) in Gujranwala, Pakistan. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
12. Guha, K., Pradhan, S.K., Rangnekar, D.V. & van Dijk, L. (2010) A decade of intervention for welfare improvement of working equines in India: Lessons learned and transition in approach. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
13. Hailemariam, A. and Bishop, S. (2010) Experiences with community animal health workers and government veterinary services in Ethiopia: systems, successes, and challenges. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
14. Kandpal, D., Ali, M., Guha, K. and Kumar, N. (2010) Improving equine welfare through collective action: the role of community-based institutions in India. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
15. Kikwatha, R. W. and Ochieng, F. (2010) Media in promoting equine welfare: a case study of Heshimu Punda radio programme in Kenya. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

Publication and research Listing

16. Kumar, A., Singh, A. and Bishwas A. C. (2010) Participatory planning, monitoring and evaluation: a case study, India. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
17. Nawaz, S., Shah, Z., Soomro, N., Laghari, H., Kashif, M. and Brohi, S. A.(2010) Slitting nostrils in donkeys – a mythical but painful quack practice in the southern region of Brooke (Pakistan) – coping through awareness. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
18. Pradhan, S.K., Ranjan, A.M. & van Dijk, L. (2010) Participatory Welfare Needs Assessment: a community-driven approach towards improving the welfare of working equines. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
19. Qureshi, M. Z. Khan, S. Shah, S. Z. A. and Khattak, M. S (2010. The Equine Friends: community-based animal health workers (CBAHWs). Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
20. Rao, R. K., Agrawal T., Ravikumar, T. R. K. and Gupta, S. R. (2010) Working equine feeding practices in Uttar Pradesh, India: with specific reference to horse and mule. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
21. Roy, R. C., Eager, R., Regan, F., (nee Ashley), and Langford, F.(2010) Controlled field trial of a behavioural pain assessment tool in donkeys. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
22. Shah, S. Z. A., Eager, R., Nawaz, S., Khan, M. and Khan G. (2010) Minimizing prevalence and severity of lip lesions in working donkeys of Rustam community through awareness raising: a pilot project based on lip lesion risk assessment, 2006 findings. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
23. Shukla, A., Tiwari, R., Kumar, S. and Banerjee, P. S. (2010) Identification of species and sex of worm present in anterior chamber in equine eye Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010
24. Singh, V. and Pradhan, S. K. (2010) Resolving conflicts between animal owners and service providers: a meaningful intervention towards improvement in welfare Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

Publication and research Listing

25. Upreti, N. C., Kumar, A., Ahmad, A., Bishwas, A. C., Gogoi, P., Rao, R. and Ali, M. Using welfare assessment to measure the impact of community-based interventions in Bijnor, India. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

26. Van Dijk, L. & Pritchard, J.C. (2010) Designing programmes for sustainable animal welfare improvement. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

27. Zaman, S. F., Aravindan, M., Thanammal, S. R., Roy, C., Childs, A. C. and Eager, R. A. (2010) Risk factors for wither lesions in tourist-riding mules of Gaurikund, Uttarakhand, India. Sixth International Colloquium on Working Equids, New Delhi, India, 29th November - 2nd December 2010

28. Van Dijk, L., Pritchard, J.C., Pradhan, S.K. and Wells, K. (2010) Sharing the Load: A guide to improving the welfare of working animals through collective action. Africa Animal Welfare Action Conference 2010. 6-9th September 2010, Nairobi, Kenya

29. Reed, K. (2010) The impact of economic change on animals in the developing world AWSELVA (Animal Welfare Science, Ethics and Law Veterinary Association) Autumn Meeting 2nd November 2010

30. Eager, R.A. & Childs, A.C. (2010) Using participatory approaches in applied animal welfare research: examples from working equine welfare. 44th Congress of the International Society for Applied Ethology, Sweden, August 2010,

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A charity registered with the Charity Commission
Charity No 1085760

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