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The highlights of 2022/23

This year we updated our guidance on estimating direct reach and developed guidance on estimating indirect reach for the first time. Direct reach (beneficiaries) are horses, donkeys or mules who receive direct support from Brooke or a partner towards their welfare with regards to their health, nutrition and environment. It could include delivery of shelters, water points, emergency aid kits and other facilities. Indirect reach (beneficiaries) covers the wider equine population benefiting through advocacy and institutional strengthening including national policies and legal frameworks.

Number of horses, donkeys and mules we reached through direct action and indirect policy change:

Direct reach: 1.4m
Indirect/policy reach: 4.2m

Number of communities worked with: 10,301

Number of Animal Service providers mentored: 2,054

Number of mentoring and training sessions that took place in 2022/23: 8,930

Total number of policy changes implemented or in motion worldwide: 16
Message from CEO

A life worth living

Welcome to Brooke’s annual report and accounts for 2022/23. I hope you will be inspired by the difference you are helping us make for working horses, donkeys, and mules and the individuals and communities that depend upon them.

This was the first year implementing our new global strategy, ‘A Life Worth Living’, and was set against a backdrop of growing global instability. Despite the formidable challenges facing our country programmes, I am proud to report that we again directly reached 1.4 million working horses, donkeys and mules, and had the privilege of working with over 10,000 equid owning communities.

As well as our direct reach, we have also measured the indirect reach of our work for the first time which we approximate to be around 4.2 million working equids. This is achieved through our advocacy activity – influencing policy and systems change – as well as the development of animal health care systems and professionals.

Our advocacy work has encouraged further donkey skin export bans by African governments, undermining the brutal trade and protecting more than three million donkeys. We’ve also supported better protection by co-producing the world’s first ever list of essential medicines for livestock (which includes working horses, donkeys and mules), in response to the shocking absence reported by vets in low-income countries. This demonstrates Brooke’s global leadership and I’m very excited to see this published in the coming year.

The role of working horses, donkeys and mules has also been highlighted in global health and climate contexts that impact us all, from long-term threats like future pandemics to sudden disasters like the 2022 Pakistan floods. A fast and agile response as well as long-term, sustainable planning need to go hand in hand, and I’m incredibly proud of the dedication our teams continue to show worldwide.

As we progress our mission to make lives worth living for working horses, donkeys and mules, I want to thank you for your amazing support, compassion and for your ongoing dedication. Each positive change is only possible because of you.

Best wishes,
Chris Wainwright
Message from Chair

An outstanding year

On behalf of the Brooke UK Board, I’m delighted to report on a year that has delivered some critical milestones in improving the welfare of the world’s working horses, donkeys and mules. This was a special year for me personally, as I was able to see Brooke’s work first hand in Ethiopia and Egypt.

The end of 2022 saw the United Nations General Assembly adopt a ground-breaking resolution, formally acknowledging the role of working animals in achieving a sustainable planet. Meanwhile in Dar es Salaam, African countries signed up to urge a continental ban on the donkey skin trade.

Brooke has long advocated for change like this, so these developments are a testament to the dedication of all our teams. Only with better policies, laws and infrastructure can communities everywhere have the wider support they need to protect their animals and improve their welfare.

Our teams also continue to advocate for working horses, donkeys and mules to be firmly on the agenda throughout the World Health Organisation’s pandemic preparedness developments. Not only is the transmission of zoonotic diseases on the rise globally, threatening people, wildlife and the animals closest to us, but in times of economic disaster, whatever its source, we must do all we can to prevent working equids suffering.

The floods in Pakistan were vast and devastating. Many of the communities affected were those in the brick kiln industry with whom our teams have been working. With no means to earn, our emergency response meant they and their animals had help, food and water. After the cameras had gone, the teams stayed, and they have done incredible work helping communities grow their resilience and learn how to keep their equids strong and healthy.

We take both our work and our governance responsibilities seriously. As such we have continued to ensure our safeguarding procedures are fit for purpose and our finances robust enough to survive the ongoing economic instability. Through leadership and strategic global work with partners, we are making sure every pound is spent to maximum effect.

It has truly been a year of progress and milestones reached, but my fellow board members and I know there is so much more to do. I thank them for their ongoing commitment and drive, and our employees and partners whose dedication and hard work are exemplary. And I thank every one of Brooke’s supporters for your care and demands that the world’s working equids have a life worth living.

Kirsty Hayes
Chair of the Board of Trustees
“My donkey, my life”
We are Brooke

We're an international animal welfare organisation and we've been working tirelessly to improve the lives of working horses, donkeys and mules and the people that depend on them for survival, for over 85 years.

We believe

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

OUR VISION

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

OUR MISSION

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

OUR VALUES

We are proud to be Brooke. We are resourceful, share new ideas and help each other succeed. Together we make change happen.
Where we work – our reach in numbers

Brooke is a global organisation, with established branches, affiliates and sister organisations in nine countries and regions, and headquarters in the U.K. We work extensively beyond the borders of our key countries, through partnerships and projects. Our UK headquarters and sister organisations, Brooke USA and Brooke Netherlands, deliver vital funding and support to projects across the globe.

Brooke Latin America and the Caribbean
Direct reach: 10,689
Indirect reach: 100
(Guatemala, Honduras & Nicaragua)

Brooke Egypt
Direct reach: 122,292
Indirect reach: N/A

Brooke Ethiopia
Direct reach: 523,780
Indirect reach: 500,000

Nepal (Partner AHTCS)
Direct reach: 2,568
Indirect reach: N/A

Brooke India
Direct reach: 164,042
Indirect reach: 461,590

Pakistan
Direct reach: 109,356
Indirect reach: 286,000

Brooke East Africa
Direct reach: 194,515
Indirect reach: 603,001
(Kenya, Somaliland, South Sudan & Tanzania)

Brooke West Africa
Direct reach: 222,587
Indirect reach: 2,388,995
(Burkina Faso, Ghana & Senegal)

GRAND TOTAL
Direct reach: 1,349,829
Indirect reach: 4,239,686
OUR WORK IN FOCUS

Responding in emergencies

Many of the communities in the countries where we work are particularly vulnerable to climate-related and other natural disasters such as earthquakes, floods, droughts and hurricanes, with extreme events becoming more frequent in recent years.

Working horses and donkeys are essential for the survival of these communities. If their horses, donkeys and mules become weak or die as a result of a disaster, they are no longer able to provide transportation for people and supplies nor to assist in farming activities, which are essential for recovery after disasters.

Working animals are also indispensable in the immediate aftermath of emergencies, as they’re often able to access areas that have become cut off and provide transport to people who have become displaced. That’s why Brooke works hard to help governments, local authorities and communities include these animals in emergency plans and disaster risk reduction.

Brooke Pakistan team providing food in the height of the emergency
Case study – PAKISTAN FLOODS

Pakistan’s devastating 2022 flood, one of the worst in its history, led to a national emergency affecting millions of people. We’ve been playing a pivotal role supporting communities and their working equines towards recovery, as well as providing training to help communities cope better in the event of future disasters.

An estimated 33 million people were impacted during Pakistan’s 2022 monsoon season, which saw more than 10% of the country completely submerged. Flash floods and landslides swept away homes, displacing people and bringing water-borne diseases, food insecurity, and loss of livelihoods. Even today, access to safe drinking water is scarce for many people in the flood-affected areas.

Pakistan’s animal population was hit just as dramatically, with more than one million livestock animals – whose owners rely on them for their livelihood – perishing in the floods.

Emergency response, rehabilitation and recovery

Brooke has so far provided crucial relief to over 36,000 animals and just under 26,000 people during the response, rehabilitation and recovery phases of the Pakistan flood crisis.

We distributed over 130 first aid kits and built 88 shelters for displaced equine-owning communities, who had been forced to live on roadsides or search for new homes after four million acres of agricultural land were damaged. We set up mobile clinics across Pakistan for injured or sick animals, performing emergency treatments on almost 30,000 animals including over 8,000 horses, donkeys and mules, all thanks to Brooke-trained veterinarians. We have also constructed 60 water pumps and 200 water troughs to ensure access to safe drinking water.

Brooke Pakistan received official recognition for their efforts from both the government and the Sindh Rural Support Organization.

"Over 10,000 bags of feed were provided to animal owners during the response.

Our approach to the flood relief operation in Pakistan comprised of three rules: Right People, Right Time, Right Place. We helped the animals and community with full devotion during the floods, and even after the floods we went into the rehabilitation phase to build back what had been lost. We will continue to work on resilience in these communities, so that they are fully prepared against future risk."

Farooq Malik, CEO at Brooke Pakistan
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>88</td>
<td>Animal sheds &amp; shelters were constructed through community and Brick kiln owners' participation.</td>
</tr>
<tr>
<td>196</td>
<td>Portable and 4 permanent water troughs as well as 60 water hand pumps were installed to make sure water is available for both animals and humans.</td>
</tr>
<tr>
<td>131</td>
<td>First aid kits placed inside the shelters to ensure immediate relief for injured and sick animals.</td>
</tr>
<tr>
<td>86</td>
<td>Feeding troughs &amp; mangers were built for horses, donkeys and mules.</td>
</tr>
<tr>
<td>86</td>
<td>Animal health providers were linked with communities for quality services.</td>
</tr>
<tr>
<td>29,022</td>
<td>Treatments in the response and rehabilitation phase, including 8,089 given to horses, donkeys and mules.</td>
</tr>
<tr>
<td>10,141</td>
<td>Bags of dry and green feed were provided for horses, donkeys and mules.</td>
</tr>
<tr>
<td>3,064</td>
<td>Bags of human rations were provided to equine-owning communities.</td>
</tr>
</tbody>
</table>

Read on to see how we are working on emergency preparedness around the world.
Enhancing emergency preparedness

To ensure a strong response to future disasters around the world, we are currently formalising a new Disaster Risk Management Framework. Working with communities, governments and fellow international organisations, our aim is to provide animals and humans with the most effective disaster relief possible.

Pakistan:
To prepare for future disasters, we have so far hosted hundreds of Community Awareness Sessions in Pakistan’s flood-affected areas, providing training on preparedness and resilience. These focus on the importance of horses and donkeys to the livelihoods of their owners, and best practices for animal welfare and health. This work has successfully linked 86 Animal Health Practitioners with Pakistan communities, so they can receive the essential support they need. Community Change agents have been trained too, to be able to support animals when the practitioners are unavailable.

Latin America and the Caribbean:
In 2022, Brooke brought together Disaster Risk Management (DRM) representatives from six countries to receive training together, an impressive feat for a region with such diverse priorities, cultures and politics. They received training in Livestock Emergency Guidelines and Standards (LEGS). This was the first step to develop medium and long term regional coordination in disaster preparedness and response, potentially benefiting 1.8 million working equines and 22.7 million families in the next 3–5 years.

Other LEGS training in the region has helped to identify animal welfare issues and areas for improvement, and provided technical guidance and knowledge to disaster response personnel in the US Army Southern Command and the government body in Honduras.

Brooke’s advocacy has ensured the inclusion of animals in disaster risk management schemes. The first ever national multi-hazard preparedness exercise included animal protection, making visible the role and needs of working equids in the protection of livelihoods in disasters stages.

To see the video CLICK HERE

East and West Africa:
Brooke East Africa and Brooke West Africa have been supporting their partners to develop Disaster Risk Management plans, together with their communities and government technical services. Local stakeholders have been trained on LEGS, shared disaster reduction principles, and have been building communities’ resilience through investments in fodder and water technologies.

Kimaech Women group loading sweet potato vines for transportation Kenya
Landmark Dar es Salaam declaration

Government ministers from African countries, including Chad, Senegal and Tanzania, signed a historic declaration urging the African Union Commission to ban the donkey skin trade continent-wide for at least the next 15 years.

The landmark Dar es Salaam declaration was signed in December 2022 during the Pan African Donkey Skin Conference, organised by Brooke and the African Union Inter-Africa Bureau for Animal Resources (AU-IBAR). Within the resolution, signatories highlight the alarming decline of the donkey population in Africa and call for greater investment to protect donkeys from harm. We will continue to provide a voice for donkeys and keep pushing for their inclusion in government policy.

The trade is fuelled by demand for ejiao – a gelatine extracted from donkey skin for use in traditional Chinese medicine and beauty products. Donkey skin trading has major impacts on the animals’ welfare, population, and the livelihoods of donkey owners, and Africa is currently the primary source for skins.

For FAQs on the donkey skin trade, CLICK HERE

“This is a significant moment for donkeys and communities in Africa. Donkeys are crucial to the livelihoods of millions of people; we must protect them.”

Dr Raphael Kinoti, Regional Director of Brooke East Africa
Raising awareness in Ethiopia

Awareness about the Donkey Skin Trade is now growing nationally in Ethiopia through a range of media broadcast initiatives. These have included a documentary about the trade and a radio programme on equine welfare which ran for six months, with a focus on the skin trade and illegal donkey smuggling.

Ban in Ivory Coast

The slaughter and export of donkeys was banned in Ivory Coast (also known as Côte d'Ivoire) following an announcement by the Government on Wednesday 13 July 2022.

Brooke West Africa laid the groundwork for this historic ruling after meeting Government officials in September 2021.

Whilst official statistics on Ivory Coast’s equid population are unknown, the country’s position as a major port in West Africa has allowed it to become a corridor for the trade alongside neighbouring countries Ghana and Burkina Faso.

Brooke West Africa Regional Representative Emmanuel Sarr said: “This is a historic decision for the preservation of the donkey species. It complements an integrated response at the regional level, led by Brooke West Africa. It is truly a huge stone thrown into a pond of traffickers of donkey skins and the result of a great collaboration with the Ministry of Livestock of Côte d'Ivoire.”

The news from Ivory Coast follows that of Tanzania's ten-year ban on donkey slaughter in Tanzania, which was announced by the Government in late 2021. Brooke will continue to work with Governments in the region to strengthen these bans and keep flighting the brutal donkey skin trade.

Read more about our fight against the donkey skin trade HERE

Also in West Africa

- Successful revision of the bylaw prohibiting the trafficking and slaughter of donkeys in Burkina Faso
- The closure of the donkey slaughterhouse in Walewale, Ghana
GOAL 1 – TRANSFORMING EQUINE WELFARE IN COMMUNITIES

Equine animals support the daily lives and livelihoods of over 600 million people living in some of the world’s poor and most vulnerable regions. We help owners to look after their animals with care and compassion, meaning a happier working life for working horses, donkeys and mules and enabling communities to thrive.

Key achievements during 2022/23

West Africa
Poor rainfall has hindered crop production this past year. In spite of that, Brooke West Africa and local partners supported communities to harvest 663 tons of sorghum and cowpeas as fodder together with 150 tons of seed. The result was 491 farmers saw how they could feed their equids properly even during the lean season.

East Africa
Funded through the UK Innovation Fund, Brooke East Africa piloted a mobile phone system designed to reach donkey owners, especially urban youths, with welfare messaging. The 665 young people it reached showed great enthusiasm and owners put into practice the better donkey handling and driving skills they learnt.

Senegal bit study
In Senegal, most bits (the harness parts which go in the animal’s mouth) are made of construction iron. When roughly fashioned these can cause pain, distress and difficulty eating. We devised a pilot project to manufacture and trial improved bits for cart horses. Our study, now peer-reviewed and published, demonstrates the feasibility of producing a low-cost aluminium bit for cart horses that can improve horse welfare and provide income for local crafters and vendors.

Latin America & the Caribbean
In Nicaragua, 78% of the working equines in target areas now have improved welfare conditions, achieved through equipping owners and community Equine Welfare Champions with knowledge and skills in handling and husbandry practices, nutrition, disease prevention and the use of local materials to provide adequate resting spaces for their working animals.
Case study – ETHIOPIA: A changed life for Kasim and Boka

Kasim, 36, is a gharry driver (taxi horse driver) and his horse is called Boka. These days Kasim is also an advocate for equine welfare in the busy market town of Shashemene, where he lives and works. Before he met Brooke’s Dr Abiot Erdaye, Kasim had struggled to keep Boka healthy and strong, but now that’s all changed.

The town of Shashemene throngs with traders selling fruit, veg, electronics, toys and clothes and people moving all around the town. Donkeys carry produce into market from the surrounding areas, and gharry horses harnessed to carts take people from place to place, often for long hours without rest.

In this community, horse-owners like Kasim often look for alternatives to the expensive quality feed available. This can subject the horses to substandard feeds, leading to weakness and poor health. When Boka had a fall because he was weak, his injury made working so painful he could barely work two hours a day without rest. He also had sores on his mouth from an improper bit, making it hard to eat or even drink water.

Brooke recently started working in the town, and Kasim met Dr Abiot Erdaye. He helped Kasim treat Boka’s wounds and provided training for Kasim in welfare management and compassionate handling. Kasim had already built Boka a small shelter, but now he takes him to the health centre for deworming, vaccination and treatment, and has improved his harness, bit and the quality and quantity of feed and water.

“My family's and my love for Boka has increased,” says Kasim. “I am sharing my experience, knowledge and skills with one or two equine owners a day. I provide information about Brooke to new owners and even send them to the Brooke office for more information.”

When I come home I visit Boka before I visit my children, because my children tell us if they feel hunger or pain, but my horse can't if I don't observe him."

Kasim, gharry-driver, Shashemene town
GOAL 2 - INCREASING THE VISIBILITY AND INCLUSION OF WORKING EQUIDS

Around the world, working horses, donkeys and mules are essential to the livelihoods of millions of people and play a key role in access to food and water and agricultural work. Brooke works tirelessly to highlight their contribution to sustainable development, particularly the United Nation (UN)'s Sustainable Development Goals (SDGs) which call for economic, social and environmental prosperity worldwide.

Measuring indirect reach for the first time

We have long known that our impact is much greater than the number of animals and people we reach directly; so we’re delighted to publish for the first time a comprehensive assessment of our indirect impact. Calculating this is not without its challenges, but we are confident in the methodology and results.

4,239,686 equids indirectly reached

A significant amount of our indirect reach is through our Donkey Skin Trade campaign. Brooke West Africa, Brooke East Africa and Brooke Ethiopia all secured national broadcast awareness messages across TV and radio, and all countries have seen significant results this year.

Recognising the role of working animals

Global understanding of working equids' needs

The United Nations (UN) General Assembly has adopted a ground-breaking resolution, which urges member states to protect the health and lives of working animals as part of efforts to achieve the 2030 Agenda for Sustainable Development.

The document, entitled Agriculture Development, Food Security and Nutrition, explicitly notes the need to protect working animals, such as horses, donkeys and mules. The resolution also highlights the importance of a One Health approach, which was adopted by the UN Environment Assembly last year, thanks to advocacy efforts by Brooke and its partners.

One Health is an approach to designing and implementing programmes, policies, legislation and research in which multiple sectors (human health, animal health and the environment) communicate and work together to achieve better public health outcomes.
Brooke has long advocated for the inclusion of working animals and animal welfare within UN policy. Our special status means Brooke has access to UN meetings and can input on UN documents and processes, with a view to changing policy so that it protects animals, in particular working horses, donkeys and mules.

This formal acknowledgment of their contribution to achieving a sustainable planet is an important step forward for working animals everywhere.

Find out how we influence for change HERE

“2022 was a fantastic year for working animals in global policy, clearly signalling that policy makers are listening and taking the welfare and health of working equids seriously. We will continue our vital work to ensure these resolutions are implemented and acted upon.”

Anna Marry, Senior External Affairs Advisor, Brooke

More policy change around the world

**Brooke West Africa (BWA)**
- Burkina Faso updated and improved its legislation on the Donkey Skin Trade.
- Senegal included equids and animal welfare in its National Disaster Plan.
- Senegal also applied a bylaw to improve animal welfare on vehicles drawn by horses, donkeys and mules.
- The donkey slaughterhouse in Walewale, Ghana, closed following advocacy by BWA and local partners.

**Brooke India (BI)**
- Horse, donkey and mule owners in the states of Rajasthan and Himachal Pradesh are now supported with subsidised insurance, so they can receive funds when their animal dies.
- Government Veterinary Hospitals in Uttar Pradesh have updated their policy so it includes availability of essential equine medicines and vaccines.

**Brooke Pakistan (BP)**
- Four provincial draft bills have been drafted with the support of the World Organization for Animal Health. Once passed, these will help to officially acknowledge animals as sentient beings, and institute penalties for any animal abuses. These are:
  - Khyber Pakhtunkhwa Provincial Animal Welfare Bill
  - Sindh Provincial Animal Welfare Bill
  - Balochistan Provincial Animal Welfare Bill
  - Sindh Provincial Animal Health Bill

- The Indian government will now use smaller ear tags for horses, donkeys and mules. Previously they were using large tags similar to those used on larger livestock, which were painful for the more sensitive equine ears.
Case study – WOMEN AND EQUINES IN SDG 6: Clean Water and Sanitation

In many communities across Africa, Asia and Latin America, women and girls have to walk long distances to fetch water, giving them less time for other tasks, while girls miss school in order to help out. Equids can transport more water across large distances, freeing women’s and girls’ time for other activities including education, leading to greater gender empowerment.

In March 2023, Brooke and other partners in the International Coalition for Working Equids (ICWE), hosted a virtual event for the UN 2023 Water Conference. Speakers from around the world discussed the crucial role of women and working equids in water projects, and how they should be included in more conversations tackling the water crisis.

Addressing attendees, Valentina Riva, Brooke’s Head of External Affairs, said: “Women, animals and children are an investment to society. We need to invest in the infrastructure that we have and raise awareness so we can solve the water crisis.”

Brooke and ICWE are now calling for greater collaboration between the development and animal welfare sectors, to better address water solutions centred around women and working equids.

When Brooke and our partner Inades-Formation Burkina built a new borehole, incorporating a solar pump, in the village of Silmiougou, Burkina Faso, it made an immediate difference for the women of the village, their families and their equines. Previously women like Maria had to walk about 10km in order to access drinking water.

“Before, we had difficulty getting water. Now, with this borehole in the village (...) we have drinking water. Before, donkeys used to drink once or twice a day, now they can drink three to four times a day. We are grateful to Brooke and Inades-Formation Burkina.”

Maria, 40, a mother in Silmiougou village, Burkina Faso

Donkeys carry water used for cooking, cleaning and watering crops

In Pakistan, women who own a donkey cart can bring water, wood and fodder home in an hour and a half, as opposed to four hours for women who do not have a donkey.”

Brooke’s ‘Voices from Women’ research project.
GOAL 3 – DEVELOPING SUSTAINABLE ANIMAL HEALTH SYSTEMS

At Brooke, our approach to strengthening animal health is holistic. We support communities’ access to affordable, quality veterinary services and essential medicines and vaccines, and we improve disease detection and management through training and collaboration. All these elements, together with the right legal and financial infrastructures to support them, need to co-exist for each animal health system to be effective.

Creating the first global essential medicines for livestock list

Working horses, donkeys and mules worldwide must have access to better, timelier and more standardised treatment. To help meet their needs, Brooke and the World Veterinary Association (WVA) teamed up to collaborate on the world’s first ever list of essential medicines for livestock.

In Ethiopia, for example, where vets lack access to pain relieving and other medicines for animals, an independent review panel made up of 15 experts completed lists for six species including equines. Meloxicam and Phenyl Butanone, pain relief medications, are now both available in Ethiopia with a sustainable and legitimate supply thanks to Brooke.

Accelerating a healthier world

Action for Animal Health

The Covid 19 pandemic focused the world’s attention on humans’ close connection with animals. Today, with up to 75% of new or emerging infectious diseases coming from animals, their health has never had such wide human importance.

In 2021 we combined with partners including Compassion in World Farming and the World Veterinary Association to form Action for Animal Health. February 2023 saw the publication of our coalition report towards preventing future pandemics. It shows how underinvestment in animal health, and its subsequent shortages in the veterinary workforce, medicines and vaccines, have led to catastrophic gaps in managing disease.

The report’s official launch will take place in 2023-24, arguing for stronger investment in animal health as well as better collaboration across the One Health sectors.
Case study – HEALTHCARE IN THE HIMALAYAS

Brooke India is supporting equine-owning communities in the Himalayas with essential veterinary care on the communities’ annual migration to the mountains.

Every summer, the Bhotia Tribe, the largest equine-owning community in the Uttarakhand region, travel with their sheep to the “Bugyals”, remote pastures in the Himalayan Mountains. Specialists in manufacturing woollen goods, the tribe rely on this seasonal grazing for their economy, and they use their equines to transport their resources.

The summer destination, high up at around 12,000 feet, is extremely remote, which means that for six months of the year it’s hard to access veterinary care. The journey itself, from the valleys to the high pastures is also long and arduous.

Dr Kimmi Thapa, Project Officer at Brooke India, leads the Equine Welfare Project in Uttarakhand. With the support of local Government Veterinary and Livestock Extension Officers, her team have developed an ingenious initiative. “With the intervention of health camps on the way to the Bugyals,” she explains, “we ensure equine well-being and health. The tribe is equipped with resources and treatment methods, so that they can offer better care to their equines during times of sickness or emergency.”

Hoof-related issues and saddlery wounds are common says Dr Thapa. “Due to a lack of awareness and access to appropriate resources, shoeing isn’t performed at regular intervals”, while transportation of heavy items wears the animals’ saddle cloth thin.

The camps offer health check-ups for the equines, including hoof trimming, deworming and emergency treatments. Brooke also gives the community First Aid training and offers medical kits. Dr Khalid Malik, Government Veterinary Officer, says, “Brooke India has supported us to ensure better veterinarian services for equines in this difficult geography, and create a sustainable system to promote equine wellbeing in the future.”

The Bugyal camp is an important initiative to support equines in the higher altitude of the Himalayas.”

Dr Khalid Malik, Government Veterinary Officer in Uttarakhand, India
Pandemic Accord and Treaty

As the World Health Organisation (WHO) member states continue to work towards agreeing a new global Pandemic Accord and Treaty, we and our partners have continued to contribute. We were joined this year by Farm Africa and joined forces with Preventing Pandemics at the Source.

- In June 2022, the Action for Animal Health Coalition hosted a debate bringing together representatives from the World Organisation for Animal Health (WOAH) and the Food and Agriculture Organization of the United Nations (FAO) to make the case for strengthening animal health systems, protecting the environment to prevent another pandemic.
- Emphasising the need for this knowledge to be heard, in September 2022 Brooke and our Action for Animal Health partners contributed videos to WHO’s public hearings to drive home the message of need for more investment in animal health systems to prevent future pandemics.
- Ahead of the April 2023 deadline for submissions to the WHO Pandemic Accord, we provided textual proposals, including: “upskilling the animal health workforce, in order to prevent outbreaks at the human-animal environment interface”, which was missing from the WHO draft.

We continue to raise the WHO’s, individual governments’ and public’s attention to the urgent need for strengthening animal health systems, so that the May 2024 draft of the global Pandemic Treaty includes commitments to deliver.

Find out more HERE

“...We are only as strong as our weakest health system, and we need to invest in animal health to prevent the next pandemic.”

Dr Klara Saville, coalition member and Head of Global Animal Health, Welfare, Community Development and Research at Brooke

Highlights from this year’s work in animal health:

- In West Africa the service providers trained by Brooke West Africa were able to treat 25,221 horses, donkeys and mules. This included the introduction of hoof trimming in Burkina Faso.
- Animal Health work in East Africa managed to directly reach 44,301 animals.
- In Brooke Latin America and the Caribbean, more than 4,000 equines directly benefited from receiving treatments and preventative care through IPSA (Nicaragua) and the Municipality of Chicaman (Guatemala).
- Brooke Ethiopia mentored and supported 251 Animal Health Practitioners (112 of whom were new this year) who provided services to 523,780 equines. This includes preventative treatment such as vaccination and deworming.
- In Brooke India, 64% Local Health Providers have acceptable skills as per our Animal Health Mentoring Framework and 67% Local Street Farriers have acceptable skills as per our Farriery Mentoring Framework.
Jenny Lack and her fundraising exploits
OUR AMAZING SUPPORTERS

Making “a real difference to the lives of hardworking horses, donkeys and mules, and the people and communities who desperately depend on them for their livelihood.” This is what inspires Brooke supporters everywhere, like dedicated volunteer Jenny whose story you can read below. We’re grateful to all our amazing 78,000 wonderful supporters for helping our teams on the ground make equids’ lives worth living across Africa, Asia, the Middle East and Latin America.

We would like to extend our special thanks to everyone who has chosen to remember Brooke in their Will. Thank you also to all our dedicated regular givers whose commitment to Brooke helps us plan and budget with confidence. Thanks also go to our corporate partners, challenge event participants, In Memory supporters and individual fundraisers. Not forgetting our supporters who give through our wonderful sister organisations, Brooke USA and Brooke Netherlands.

Charity Film Award win

Thanks to our supporters, our short film “Unbreakable Bonds” won the People’s Choice Film of the Year Award 2023.

The film, which shows how bonds between people and working animals build the foundations for lives worth living, received the most votes that the Smiley Film Awards had ever seen. “Unbreakable Bonds” champions compassion and building better futures for horses, donkeys and mules. By voting for the film and sharing it with friends, family and colleagues, our supporters helped spread our message and raise greater public awareness.

To watch the short film, CLICK HERE

“…We put a lot of thought and planning into making this film an authentic portrayal of what Brooke does, the animals we help and the owners we work with. Huge thanks to everyone who voted for us!’’

Jamie Whear, Interim Head of Communications at Brooke
In memory of Her Majesty Queen Elizabeth II

It was with great sadness that we marked the death of Her Majesty Queen Elizabeth II in September 2022. She had a huge lifelong love for horses and, we were immensely proud to be included in The Queen’s 90th Birthday Celebration book, published in 2016.

For more information, CLICK HERE

Jenny's incredible 35 years of support

We are lucky to have the most dedicated and amazing volunteers and community groups who champion Brooke’s cause across the UK.

Jenny Lack from Ludlow, Shropshire, has raised over £15,000 this year alone through her exemplary dedication and vision.

Over the past three decades, Jenny, a former Shrewsbury teacher, has managed to raise over £150,000 for Brooke, via donations and selling items on her sustainability-focused stand at Ludlow Market.

In 2009, Jenny visited Brooke’s work in Egypt with her daughter. “It was fascinating to accompany Brooke-trained vets on their local rounds;” she says, “particularly to the brickworks outside Cairo, emotional and heart breaking.”

By chance, a couple of years later, Jenny was offered a stall in Ludlow market free of charge, and has been selling items in aid of Brooke there ever since. “I have a passion for recycling and reusing at my stall,” says Jenny. “I have sold everything from footstools to flat screens to false teeth!”

Not stopping there, Jenny now also gives talks in her local community. “I enjoy talking to people about Brooke’s work – the types of problems that Brooke sees are often caused by poverty and ignorance. I like the fact that Brooke helps people as well as animals. Education is so important particularly with young people.”

A return to in-person events

With the UK gradually opening up after the pandemic, 2022/23 was a year where we and our supporters could safely hold Brooke events once more.

On 26 May, Eastenders star Pam St Clement joined hosts Lord and Lady Heseltine at an open day at Thenford Arboretum and Gardens in aid of Brooke. More than 300 guests attended, including Pam who is a long-time supporter and has pledged to leave a gift in her Will. The event raised around £5,000 to help improve the lives of working horses, donkeys and mules around the world.
CHARITABLE TRUSTS AND FOUNDATIONS

Women and mules working in a brick kiln in India

Philanthropic partners

As well as renewed commitments from long-standing, and hugely valued philanthropic partners, this year we were delighted to welcome several new funders to Brooke. These include two significant partnerships with international Foundations who, between them, are fully funding a project in India that focuses on work with women equine owners.

We remain eternally grateful to the Alborada Trust for their support to scale-up Brooke’s work in the brick kilns of Pakistan, creating long-lasting, sustainable change. Likewise, the Trust’s assistance was appreciated when devastating floods hit Pakistan. Other donors also rallied to help Brooke implement emergency intervention, including The Sir Peter O’Sullevan Charitable Trust, and The Mrs D M France-Hayhurst Foundation.
The Toby and Regina Wyles Charitable Trust continued to support the Brooke-founded Action for Animal Health coalition, established to strengthen animal health systems globally. Similarly, The Phoebe Wortley-Talbot Charitable Trust invested in Brooke’s global project to improve access to essential veterinary medicines, which will ensure working equids (initially in Ethiopia and Kenya) have access to better, timelier and more standardised veterinary treatment.

Amongst others, The John Horseman Trust and The Scott Eredine Charitable Trust provided essential funding to improve conditions for equids in India’s brick kilns. The Underwood Trust provided valuable funds towards the construction of an Animal Health Post in Ethiopia. This facility will provide veterinary services in a high-poverty, rural area where residents are heavily dependent on working equines.

2022/2023 marked the second year of a three-year partnership with The Horse Trust, who are supporting Brooke’s PhD student – Girma Birhan Asteraye, based in Ethiopia. Our PhD student is looking into the implications of equine diseases, linked to “The Global Burden of Animal Diseases” initiative.

Guernsey Overseas Aid and Development Committee kindly funded a one year project in Badewacho, Ethiopia to: reduce livestock fodder and human food insecurity; raise household incomes; and increase resilience to climate-related shocks for 15,575 equine dependent households. Environmentally friendly fruit, vegetable and forage crops will help restore depleted natural resources and increase community resilience to climate shocks over time, with Natural Resource Management techniques and irrigation strengthening their capacity to cope.

As always, we remain incredibly grateful for the dedication of our sister organisations Brooke USA and Brooke Netherlands. Their continued fundraising and advocacy work ensures many Brooke projects around the world receive the vital funding and awareness they deserve. This year, Brooke USA kindly contributed to our Innovation Fund projects which allowed our country programmes to pilot new technology and innovative ways of working. These will greatly benefit equids across our programmes.

We deeply appreciate all the funding partners mentioned in this report, as well as those who prefer to remain anonymous. Thank you.
Our supporters
Building a movement for change

Brooke's Fundraising and Communications strategy helps us engage with our key audiences, whether it's someone hearing of us for the first time, or someone who has supported Brooke for many years.

Despite the cost of living crisis, and ongoing challenges in the area of legacies due to probate delays, we still managed to sustain our income above £20m, which is a true testament to our amazing supporters and partners. However, inflation is reducing the value of the money we have available to change lives, and demanding that we continue to become more efficient and effective to maximise value and impact.

Our new five-year strategy will help us to continue to build a true movement for change by being even more supporter focused, reaching out to those who share our values and vision for creating a better world for working animals. When the devastating floods hit Pakistan, thanks to strong cross-country working relationships with our colleagues we were able to respond quickly, creating an appeal and sharing regular updates with supporters through email and social media.

In December 2022 we produced a new TV advert, and combined this with a suite of amazing content to deliver integrated communications and supporter experiences across all our digital platforms.

Brooke is proud to have the support of 78,000 individual donors in the UK, including 11,000 new supporters joining us throughout the year. Brooke Netherlands and Brooke USA have 23,000 and 2,600 active supporters respectively.

The total number of our active UK supporters has reduced this year due to factors which are being experienced across the sector including: the cost of living crisis, the postal strike which affected our appeal mailings and finally the impact of the war in Ukraine.

Our base of regular supporters making donations, and their average donation amount, remained stable when compared to previous years.
Our people

Creating the best place to work and succeed

Following the launch of our Global People Strategy 2022-25 last year, we continued to embed its principles and practices throughout our ways of working, training and leadership building.

We trained further Mental Health First Aiders in 2022/23 and launched a flag-ship modular programme, Better You, for individuals to increase their confidence and generate a positive mental approach at work.

In the UK, we launched a new staff recognition scheme called StARS (Staff Achievement & Recognition Scheme), and initiated the Brave Leadership programme as part of Brooke’s Talent Management for Women Leaders in country programmes. This was successfully completed in January 2023 with 16 participants from across all of our country programmes offices. The impact to date has been significant with many of the participants securing promotions or further professional development opportunities.

Brooke India, which works across 12 states and reaches more than 160,000 working equids directly and over 460,000 indirectly, was awarded the internationally respected Great Place to Work certification. The award recognises it as ‘gold-standard’ for its workplace culture, judged for “Credibility, Respect, Fairness, Pride and Camaraderie”.

Our processes:

Developing an organisation fit for the future

This year, we further implemented our digital transformation programme, including migration to the Cloud which was successfully completed.

We also formally kicked off a project to migrate to a new Customer Relationship Management (CRM) platform. This will ultimately enable us to build great relationships with our supporters and improve their experience of supporting Brooke.

In order to better understand and demonstrate our impact we continued to implement our organisational performance and impact project. Supported by globally agreed KPIs, data, technology and dashboards, we will be better able to see the results of our work to improve the lives of the working equids and the communities that depend on them. This will enable us to better target our interventions, learn and engage our key stakeholders.

In order to support better prioritisation and management of work across Brooke globally, we introduced and implemented a new tiered approach for project management.
Safeguarding compliance & governance

Safeguarding:
We launched a new Safeguarding website with all relevant policies and procedures and our incident reporting tool.

We have a rolling programme of Safeguarding training for our staff and representatives and a network of focal points globally. Our Safeguarding action plan and incident report goes to our governance committee meetings.

We also created a new consent process for contributors when gathering stories of our work, so they can be better informed. Gathering consent is a part of our mandate to protect and do no harm, as well as giving the contributor agency. The people who generously share their time, words and images with us have a right to know why these are being gathered and how they are to be used.

Compliance:
In 2022/23 we continued to ensure that our fundraising programme, projects, marketing, communications and related data remained fully compliant with the laws and regulations we are bound to (including Fundraising Regulator’s Code of Practice, Data and Marketing Association Code, UK GDPR, Data Protection Act (2018)). We continued to ensure that supporters were clear on how Brooke process and store data in a compliant manner and how they can opt out or change their preferences though our fundraising communications and updated our online Privacy Statement to include more detail on how we analyse supporter data.

We processed supporter data rectifications as requested. We completed 17 full erasure requests from supporters and all within the regulator’s 28 day timeframe.

We continued to ensure that our suppliers were working to agreed service level agreements, contracts and data processing agreements. We ensured that new contracts underwent robust risk assessments and due diligence prior to contracts being finalised.

We maintained our Gift Aid tax claim tool and the data within it to ensure compliant monthly HMRC Gift Aid Tax Claims.

Governance:
Brooke has a robust data protection framework in place, ensuring the privacy of all staff and supporters. This is overseen by a dedicated Information Governance Manager reporting to the Data Protection Officer. New data protection e-learning for staff and volunteers was rolled out at the end of March 2023. New core policies focusing on individual data rights were introduced.

Finally, Brooke has started to audit third-party data processors to ensure that supporter data is being handled in accordance with the highest standards. There was one cyber breach reported to the Information Commissioner’s Office, in January 2023. There were also a small number of “near misses”, which are recorded as they help to monitor potential problems and to avoid future breaches.

Complaint handling
Brooke received a total of 421 complaints. Of these, 194 related to our fundraising activities this year. All fundraising complaints were fully resolved within our response timeframes, and no complaints were referred from the Fundraising Regulator. We also received 132 relating to Brooke Shop, which launched around Christmas when Royal Mail postal strikes had a significant impact on fulfilling orders. We take each complaint seriously and they were all addressed in line with our complaint handling procedure, which is publicly available on our website.
FUTURE FOCUS

We continue our 2022-2025 strategy, 'A Life Worth Living', focused on creating lasting change for communities, their animals and the environment.

Supported by a new International Centre of Excellence and our enabling goals – Movement for Change, Efficiency and Effectiveness and People – we will:

Goal 1

- Scale up community resilience. For example, by accelerating food production and water infrastructure.
- Continue to embed behaviour change, focusing on harnessing and handling programmes, and meeting the health and welfare needs of working horses, donkeys and mules.
- Support communities to access better work opportunities and resources and to form community groups including those that support women's empowerment.
- Construct water points, shelters and health posts that will be run and managed by communities following training from Brooke.

Goal 2

- Achieve an Africa-wide ban on the Donkey Skin Trade.
- Support countries affected by the Donkey Skin Trade and lobby trading countries to halt export.
- Attend annual High-Level Political Forum on Sustainable Development (HLPF) and at the United Nations, and work to have working horses, donkeys and mules recognised and included in resolutions for sustainable development.
- Achieve approval of a National Protocol for the protection of livestock in emergencies in Nicaragua.
- Work with Government to endorse a national animal welfare policy in Ethiopia.
- Continue to work with the Government of India to influence animal welfare guidelines in brick kilns.

Goal 3

- Publish and roll out Essential Veterinary Medicines and Vaccines List (EVML) in partnership with the World Veterinary Association.
- Coordinate the public launch of the Action For Animal Health report, and work towards strengthening Animal Health Systems within the new pandemic treaty and relevant policies.
- Broaden our international farriery training programme to include Pakistan, whilst continuing to expand our network of innovative training across India, Senegal, Burkina Faso and Ethiopia.
- Conduct 20 training sessions for service providers to improve access to veterinary services in Senegal.
- Deliver virtual and face to face training workshops and champion our Animal Health Mentoring Framework in Animal Health and Animal Welfare.
Our enablers:

In 2023/24 we will continue to invest in building Brooke’s brand and promoting the stories from our work. We will test and run campaigns to mobilise audiences to raise more funds and the visibility of Brooke’s advocacy work.

We will also create, test and launch a new regular giving product to engage new and existing supporters, deepening their engagement with Brooke and its work.

Next year we will:

- Continue to implement the new CRM project to help us improve our supporter experience.
- Embed our performance and impact framework supported by a new global equine welfare and owner behaviour measurement tool.
- Develop a new open access e-learning platform.
- Continue to embed our People Strategy including a focus on Diversity, Equality and Inclusion and globalising recruitment.
FINANCIAL AND ADMINISTRATIVE REPORT

TRUSTEES’ ADMINISTRATIVE REPORT

The Trustees of Brooke present their Annual Report for the year ended 31 March 2023 under the Charities Act 2011 and the Companies Act 2006, including the Directors’ Report and the Strategic Report, together with the audited financial statements for the year.

OBJECTIVES AND PRINCIPAL ACTIVITIES

The objectives, principal activities and future developments of the charity are described in the objectives and activities section of the Trustees’ annual and strategic report, starting on page 39.

ADMINISTRATIVE DETAILS OF BROOKE, OUR TRUSTEES AND ADVISERS

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

President
Her Majesty The Queen

Honorary Vice Presidents
Dr David Jones MRCVS
Ann Searight
Denys Bennett

Patrons
HRH Princess Alia bint Al Hussein of Jordan
Alastair Stewart OBE

Ambassadors
Charlotte Dujardin CBE
Esme Higgs
Nigel Payne
Hannah Russell
Gemma Stevens
Major Richard Waygood MBE
Jane Holderness-Roddam CVO CBE
Trustees
Kirsty Hayes, Chair
Mark McLaughlin (1,2,3), Honorary Treasurer
Dr Linda Susan Belton (1)
Dr Belinda Bennet (3)
Rajat Dhawan (1)
Amy Jane Jankiewicz (3)
Heather Killen
Professor Cheikh Ly (3)
Gaynor Miller (2,3)
Dr Zoe Raw
Christopher Tattersall (1, 2)

1. Member of Finance Committee
2. Member of Remuneration Committee
3. Member of Governance Committee

Company Secretary
Richard Sims

Senior Leadership Team
Christopher Wainwright, Chief Executive Officer
Clare Twelvetrees, Director of Strategy and Performance
Nigel Wilson, Director of International Programmes (resigned 31st March 2023)
Nicola Chevis, Director of International Programmes (appointed 20th February 2023)
Bernadette Gilbert ACA, Chief Financial Office
Enrico Tizzano, Chief Technology Officer
Jasvir Kaur, Director of Fundraising and Communications

Bankers
Barclays Bank PLC 50 Pall Mall London, SW1A 1QD

Auditors

Solicitors

Investment fund managers
James Hambro & Partners LLP Ryder Court, 14 Ryder Street, London, SW1Y 6QB

Company number no: 04119581 registered as a charity in England and Wales no: 1085760
Registered with office of the scottish charity regulator no: SC050582

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

This is the first full year of Brooke’s new global strategy. As a consequence of strategic focus on driving efficiency and effectiveness, charitable expenditure has increased by 7% on 2021/22.

Brooke has ambitious fundraising targets and significant internal digital transformation is taking place to enable delivery. As detailed below, our legacy pipeline is at the highest level it has ever been. While this future income will support Brooke’s ambitious plan of expanding our charitable expenditure, it is a challenge in the short term as it impacts cash flow. Alternative plans are in place to mitigate this risk.

Brooke had another successful year and continued to be supported by our generous donors, our country programmes have returned to normal during the financial year and are undertaking activities on a par with pre-pandemic levels.

TOTAL INCOME

Total income for the year has decreased slightly by £1.4m from £21.7m to £20.3m, as a result of the cost of living crisis and delays in legacy probate. This income is made up as follows:

- Legacy income for the year was £10.6m which is a decrease from last year of £1m. This is primarily due to the sector experiencing a backlog in the granting of probates by H.M. Courts and Tribunals during the year. The legacy pipeline (i.e. the estimated value of legacies we have been informed of but not included in the accounts due to income recognition criteria not being met) is £17.7m as of 31st March 2023 that compares to £13.5m in 2022. Our legacy pipeline continues to be robust and is currently the highest it has ever been, about £20m at the time of writing this report.

- Income from donations is £9.5m which is a decrease of £0.5m on prior year which had been impacted by the cost of living crisis, postal strikes and the war in Ukraine.

- The remaining income is made of trading activities £48k (2022 £56k), investment income £148k (2022 £122k) and other income £10k (2022, nil).
**GAIN ON INVESTMENT ASSET**

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £148k (2022 £122k). The underlying market value of the investment portfolio, which is shown in Note 9 in our accounts, reports an unrealised loss of £321k (2022 £960k gain).

This is due to the stock markets responding to the uncertainty resulting from the conflict in Ukraine and also the cost of living crisis.

**TOTAL EXPENDITURE**

Total expenditure for the year has increased by £0.8m from £21.4m to £22.2m, which is as a result of charitable expenditure increasing by £0.9m and a small reduction of fundraising activities by £0.1m.

**FUNDRAISING ACTIVITIES**

Investment in fundraising activities of £7.3m (£7.4m 2021-22) is a small decrease on prior year, this is principally due to some savings from activity being moved to the next financial year.

**CHARITABLE ACTIVITIES**

Total expenditure on charitable activities is £14.9m (£14m 2021-22) an increase year on year of £0.9m. Charitable expenditure has continued to increase this year as countries returned to pre pandemic working environment and it is anticipated that charitable expenditure will fully return to pre-pandemic levels next year.

The bar chart on the next page illustrates the grants made to our branches and affiliates in their own local currencies, which shows our increasing commitments year on year. Please refer to Note 4(a) for the full list of the countries and their GBP equivalent grant.
RESERVES POLICY

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

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

- Ensure the future security of Brooke by retaining sufficient funds to enable it to function effectively in the short term, while ensuring these funds will continue to be applied to the pursuit of its charitable objectives in the long term.

- Provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Latin America and Caribbean.

- Fulfil Brooke’s obligations to beneficiaries and employees to sustain long-standing large-scale projects with recurrent operating costs.

The reserves are classified as follows:

**Restricted Funds**

When donors stipulate how their donations may be spent these funds are restricted to those initiatives. In some cases there will be a slight time lag between when such funds are received and when they are expended. At 31 March 2023, restricted fund balance totalled £17,962.

**Designated Funds**

The Board of Trustees have recognised the Designated Funds would support Brooke’s new 3 year strategy through the following initiatives:

- A phased expansion into existing and new countries through collaborative partnerships that deliver sustainable change.

- Replacement of Brooke’s Customer Relationship Management (CRM) tool

- A move to a smaller office in the UK to reflect new working patterns

- A review of the charity’s procurement process that supports reducing 3rd party supplier costs.

The Designated funds at 31 March 2023 were £2.3m (see note 10), a decrease of £1.1m versus last year. The Trustees anticipate the designated funds will be utilised over the next four years.
**General funds**
The General funds are comprised of the;

**Minimum reserves** – to maintain sufficient funds that allows Brooke to continue operating for the short term. The Minimum Reserves have been determined on the following basis;
- To support the Country Programmes and UK operations for up to five months
- Settle any compensation to staff in accordance with legal and statutory requirements
- Due to the significant increase in our legacy pipeline, this has occurred due to a backlog at both HM Courts & Tribunals Service and within HM Revenue and Customs, our reserve policy has been adjusted to reflect this increase. The Trustees will review this annually and adjust as required.

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

The General Funds held at 31 March 2023 amounted to £9.0m which equates to five months in excess of the Charity’s Minimum Reserve policy. The General Funds include the £2.3m the Trustees designated at the 31st March 2023 to support the new strategy, this designated fund will be reviewed by the Trustees on an annual basis and adjusted as required.

**ETHICAL INVESTMENT POLICY & STRATEGY**

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

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

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

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

At 31 March 2023, 100% of Brooke’s total investments were held in asset classes managed by the James Hambro & Partners (JH&P).

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

The investment with James Hambro & Partners is a long-term investment for which the funds are not expected to be required in the short term.

**INVESTMENT PERFORMANCE**

The total return for the year to 31st March 2023 on Brooke’s longer-term investments was 4.2% versus the previous period. Investor confidence in the market has been gloomy during the first three quarters of 2022-23 financial year due to the cost of living and Mini Budget Crisis and resulted in unrealised losses, however, Brooke’s
portfolio has recovered from the majority of loses in this final quarter of the year. The investment performance compares against the benchmark indices in the range of 1.8% to 2.8%. The investments were held in fixed interest, gold, cash, Infrastructure, absolute return funds and UK and International equities.

GOING CONCERN

Whilst Brooke’s programmatic work was disrupted during the previous two years of the global Coronavirus pandemic, our country programmes have fully returned to normal during the financial year ended 31st March 2023. The charitable spend during the financial year has increased by £0.9m as a result of this return to normality, enhanced programme activity and an efficiency agenda to reduce costs. The charity has been able to continue its operations during 2022/23 with the continued support of its donors and funders. The biggest challenges going into the new financial year are the current cost of living crisis and the level of inflation which appears to be lasting for longer than anticipated, however, we have further enhanced our planning processes to cover this. Our robust legacy pipeline, circa £20m at the time of writing this report, will also help us to mitigate some of these challenges.

Brooke’s planning process was previously enhanced to include a longer term (five year) financial projection and scenario planning of the charity’s income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas.

The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a steady, predictable cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

RISK MANAGEMENT & INTERNAL CONTROL

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

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

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

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

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

The principal areas of risks and the mitigation plans for Brooke are:

<table>
<thead>
<tr>
<th>Risk</th>
<th>Mitigation</th>
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<tbody>
<tr>
<td>Safeguarding and the abuse of power could be identified in Brooke</td>
<td>Safeguarding Policy, Procedures and training in situ in country programmes (including trustees) with Code of Conduct and Malpractice in the Workplace. In May 2022 an independent review of global policy was undertaken which resulted in a positive review of Brooke’s Safeguarding approach. Further work will be carried out in 2023, focusing on survivor centric training, risk assessments and training investigators. In the UK a very skilled HR team can provide professional expertise at all times. Crisis management exercise will include a safeguarding issue.</td>
</tr>
<tr>
<td>country offices/programmes leading to a negative impact on the victim and reputational damage for the organisation – both within the country and Brooke globally</td>
<td></td>
</tr>
<tr>
<td>A Legal Registration and Entity Issue in India could lead to the</td>
<td>Continue to maintain a close working relationship between the Country Programme legal team and Brooke UK legal team. Maintain a close collaboration between Affiliate and UK Boards. Contingency planning to open a Brooke UK branch as soon as possible should this be required</td>
</tr>
<tr>
<td>Brooke India office having to close down. There could then be a</td>
<td></td>
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<tr>
<td>corresponding direct effect on programme delivery and corresponding financial risk, requiring an alternative model for delivery</td>
<td></td>
</tr>
<tr>
<td>Breach of services and systems through cyber-threats as defined by</td>
<td>Regular review of systems, processes and technology to ensure they are fit for purpose. Staff training on threats and mitigation approaches such as multi factor authentication.</td>
</tr>
<tr>
<td>National Cyber Security Centre (NCSC). Malware, Ransomware, Hacktivists.</td>
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</table>
Risk (continued)

The current ‘cost of living crisis’ in the UK could impact our supporters, resulting in reduced income levels. This could potentially affect our ability to deliver planned activity. Furthermore, enhanced inflation levels within our overseas programme countries may reduce the scale of operations underway.

Ongoing probate delays have caused the legacy pipeline to increase to record levels which has a direct impact on our cashflow and reserves positions.

Mitigation (continued)

The Board and senior leadership team will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas.

We will ensure we have prioritised key programmatic activities so that in the event of a decrease in our income, we can still deliver on key strategic objectives.

A deterioration in security conditions within our countries of operation could lead to disruptions in programme activity and a threat to the safety of Brooke personnel.

Plans are developed so adaptation can take place should security conditions result in reduced activity. All employees undertake security training and Country Directors constantly review operating conditions ensuring the safety of employees and partners is prioritised. Brooke UK follows FCDO advice before any foreign travel takes place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Brooke activities are coordinated from its headquarters in London. In 2022/23, we had an average of 222 staff led by the Chief Executive and other members of the Senior Leadership Team (SLT).

BOARD OF TRUSTEES

For the purposes of company law, the directors of Brooke will be referred to as the Trustees throughout this report. They are also Trustees for charity law purposes. The Board of Trustees is the governing body of Brooke and comprises a minimum of six and a maximum of 15. It met in person four times in 2022/23. Trustees who served during the year are shown on page 38.

The Board is supported by a finance committee, a governance committee and a remuneration committee. The finance and governance committees each met four times last year and the remuneration committee met once during the year.

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

Trustees do not receive any remuneration for their services. The members of the company compromise all of the Trustees. The members have guaranteed the liabilities of the company up to £1 each.
Trustees are appointed through an open recruitment process that is widely publicised. Short-listed applicants are interviewed by a selection panel. The Board recognises, respects and welcomes diverse, different and at times conflicting Trustee views. Appointments are made based on merit, using objective criteria and considering the benefits of diversity on the Board, including gender, ethnicity and nationality.

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

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

Brooke applies the Charity Governance Code in its work, by ensuring the Board is clear about the charity’s aims, and that they are delivered effectively and sustainably. We are led by an effective Board that provides strategic leadership in line with the charity’s aims, and the Board acts with integrity, adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve Brooke’s purposes.

The Board ensures that its decision-making processes are informed, rigorous and timely, and effective delegation, control and risk assessment and management systems are established and monitored. It also works as an effective team, using the appropriate balance of skills, experience and knowledge to make informed decisions. The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of Brooke’s charitable purposes. The Board leads Brooke in being transparent and accountable.

**ORGANISATIONAL STRUCTURE**

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

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

The salaries of all staff including that of key management personnel (Senior Leadership Team, as set out on page 38) are set based on external pay benchmarking via the use of market data taken from sector pay surveys and reports. To ensure that pay remains competitive in the marketplace, all staff normally receive an annual cost of living reward which is based on external data extracted from economic reports and sector trends.

**RELATIONSHIPS WITH OTHER ORGANISATIONS**

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

Brooke USA is a US 501(c) (3) organisation. It supports the work of Brooke and shares our mission to support the welfare of working equine animals. Some administrative functions are provided to Brooke USA.
Brooke affiliate organisations in India, Pakistan and East Africa are independent legal entities, established and registered in accordance with local laws and guided by their own Boards of Trustees or directors. Brooke Ethiopia, Brooke Latin America & Caribbean and Brooke West Africa are all branches of Brooke. Brooke Egypt is a sister organisation primarily funded by Brooke Netherlands. Brooke also works through partnership with organisations operating in Guatemala, Honduras, Kenya, Nepal, India, Pakistan, Senegal, Burkina Faso, Tanzania and South Sudan.

Brooke affiliate or branch offices are headed by a Chief Executive, a Country or Regional Representative, a Director or General Manager and each has an annual or multi-year country plan in line with Brooke’s Global Strategy. The contact details for each are shown on page 77.

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

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

**During 2022/23, the following organisations worked in partnership with Brooke.**

**Partnerships with Brooke UK**
Animal Health Training and Consultancy Services (AHTCS) in Nepal

**PARTNERSHIPS WITH ORGANISATIONS IN COUNTRY PROGRAMMES**

**BROOKE LATIN AMERICA AND CARIBBEAN**

**Funded partners:**
- Cooperativa de Agroturismo Rural – Biometepe R.L. (F&F) – Nicaragua
- Asociación para la Diversificación y el Desarrollo Agrícola Comunial (ADDAC) – Nicaragua
- Heifer International – Nicaragua & Honduras
- Fundación Equinos Sanos para el Pueblo (ESAP) – Guatemala
- Asociación de Desarrollo Pespirense ADEPES – Honduras
- Tropical Agricultural Research and Higher Education Center (CATIE)
- Universidad Nacional de Agricultura Honduras (UNAG)
- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)
- Secretaría de Estado en los Despachos de Gestión de Riesgos y Contingencias Nacionales de Honduras – COPECO

**Research partners:**
- Tropical Agricultural Research and Higher Education Center (CATIE)
- Universidad Nacional de Agricultura Honduras (UNAG)

**Government partners:**
- Instituto de Protección y Sanidad Agropecuaria (IPSA)
- Sistema Nacional Para la Prevención, Mitigación y Atención de Desastres (SINAPRED)
BROOKE ETHIOPIA
Ripple Effect (Send A Cow Ethiopia)
Elnef Foundation

BROOKE INDIA
Civil Society Organisations:
Flying Anvil Foundation India (FAFI)
Delhi Management Association (DMA)
Sahbhagi Shikshan Trust (SST)
SPHERE India (SI)
Mahila Abhivrudhi Society, Andhra Pradesh (APMAS)
Animal Nepal (AN)

Veterinary/Agriculture Universities:
- Kamdhenu University, Gandhinagar (KU)
- G.B. Pant University of Agriculture & Technology, Pantnagar (GBPUAT)
- Pandit Deen Dayal Upadhyaya Pashu Chikitsa Vigyan Vishwavidyalaya Evam Go Anusandhan Sansthan, Mathura (DUVAS)
- Rajasthan University of Veterinary and Animal Sciences, Bikaner (RAJUVAS)
- Guru Angad Dev Veterinary and Animal Sciences University, Ludhiana (GADVASU)
- Acharya Narendra Deva University Of Agriculture And Technology, Ayodhya (ANDUAT)
- Maharashtra Animal & Fishery Sciences University, Nagpur (MAFSU)
- Bihar Animal Sciences University, Patna (BASU)
- Sher-e-Kashmir University of Agricultural Sciences & Technology, Jammu (SKAUST-J)
- Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyalaya, Palampur (CSKHPKV).
- University of Trans-Disciplinary Health Sciences and Technology, Bengaluru (TDU)

Institutions of excellence:
- Institute of Rural Management Anand (IRMA)
- Xavier Institute of Social Sciences (XISS)

Govt/Quasi-Governmental/International Agencies:
- Department of Animal Husbandry & Dairying/One Health Support Unit (DAHD/OHSU)
- National Academy of Veterinary Sciences India (NAVSI)
- Agriculture Sector Skill Council of India (ASCI)
- ICAR- National Research Centre for Equines (NRCE)
- International Centre for Integrated Mountain Development (ICIMOD)
- South Asia Initiative to End Violence Against Children (SAIEVAC)
- International Livestock Research Institute (ILRI)

BROOKE PAKISTAN
Sindh Rural Support Organisation (SRSO)
Sukaar Foundation
World Wide Fund for Nature (WWF) *
Brick Kilns Owners Association (BKOA) *
Labour Education Foundation (LEF) *
Search For Justice (SFJ) *
Pakistan Girls Guide Association (PGGA) *
Association for Biorisk Management (ABM) *
Riha College of Veterinary Sciences *
Livestock & Dairy Development Punjab (L&DD) *
Livestock & Dairy Development Sindh (L&DD) *
Livestock & Dairy Development Khyber Pakhtunkhwa (L&DD) *
The University of Agriculture Faisalabad (UAF) *
The University of Veterinary and Animal Sciences Lahore (UVAS) *
Pir Mehr Ali Shah Arid Agriculture University (PMASAAUR) Rawalpindi *
Bahauddin Zakariya University Multan (BZU) *
The University of Agriculture Peshawar (UAP) *
Cholistan University of Veterinary and Animal Sciences (CUVAS) Bahawalpur *
Society for Prevention of Cruelty to Animals Punjab (SPCA) *

BROOKE EAST AFRICA
Agency for Cross Border Pastoralists Development (APAD)
Arusha Society for the Protection of Animals (ASPA)
Caritas – Kitui
Farming Systems Kenya (FSK)
The African Institute for Economic and Social Development (INADES) – Formation Kenya
INADES – Formation Tanzania
Kenya Network for Dissemination of Agricultural Technologies (KENDAT)
Kenya Society for Protection and Care of Animals (KSPCA)
Life Skills Promoters (LISP)
Ripple Effect/Send a Cow Kenya
Support for Tropical Initiatives in Poverty Alleviation (STIPA)
Vétérinaires sans Frontières Germany (VSFG)
Vétérinaires sans Frontières Suisse (VSF–Suisse)

Government Line Ministries (national, counties & local levels): *
– Agriculture & Livestock *
– Social Services/Community Development/Gender & Public Services *
– Education *

The African Union Inter–African Bureau for Animal Resource (AU–IBAR) *
World Organization for Animal Health (WOAH) – Regional Office – formerly OIE *
Intergovernmental Authority on Development (IGAD) *
East Africa Community (EAC) *
Kenya Agriculture and Livestock Research Organisation (KALRO) *
Tanzania Livestock Research Institute (TALIRI) *
International Livestock Research Institute (ILRI)*

Veterinary Universities/Animal Health Training Institutions: *
– University of Nairobi * (Kenya)
– Egerton University * (Kenya)
– Kenyatta University * (Kenya)
– Maasai Mara University * (Kenya)
– Sokoine University * (Kenya)
– Chuka University * (Kenya)
– University of Bahr El Ghazal * (South Sudan)
– Upper Nile University * (South Sudan)
– University of Juba * (South Sudan)
– Animal Health and Industry Training Institute (AHITI) * – Kabete, Ndomba and Nyahururu (Kenya)
– Livestock Training Institute (LTI) * – Wajir (Kenya)
– Bukura Agricultural College * – Kakamega (Kenya)
– Livestock Training Agency * (LITA) – Tengeru (Tanzania)
– LITA – Morogoro * (Tanzania)
– LITA – Mpwapwa * (Tanzania)
– LITA – Buhuri * (Tanzania)
– Marial Lou Livestock Training Centre * (South Sudan)

Non-Governmental Organizations (NGO) Co-ordination Board * (Kenya)
Directorates of Vet Services and Veterinary Boards *
Disaster Management Authorities *
National Authority For The Campaign Again (NACADA) *(Kenya)

Development & Conservation Organisations (various locations): *
– FAO * – VSF-Suisse
– CARE International * – Caritas
– World Vision * – FSK, SACK
– Hand in Hand * – FSK, SACK
– Kenya Forest Association * – KENDAT
– Green Belt Movement * – FSK

Micro and Small Enterprise Organizations *

BROOKE WEST AFRICA

Multiyear partnerships:
– Union des Groupements Associes du Niombata. UGAN Sénégal
– Union des Groupements Paysans de Meckhe. UGPM Sénégal
– Fédération des Associations Paysannes de la Région de Louga. FAPAL Sénégal
– Union Régionale des Associations Paysannes de Diourbel. URAPD Sénégal
– Action pour la Promotion des Initiatives Locales. APIL Burkina Faso
– Institut Africain pour le Développement Economique et Social. INADES Burkina Faso

Annual partnerships (former SIFs):
– Association pour le Développement Intégré et Durable ADID in Sénégal
– ARPA (Association rufisque pour la protection des animaux)
– GAPNET (Ghana poultry network) & Donyaepa. Ghana

* Strategic/knowledge partners

GRANT MAKING PROCEDURES

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

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

THE ENVIRONMENT

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

PUBLIC BENEFIT

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

1. There is an identifiable benefit or benefits

This report sets out in some detail the activities that Brooke has carried out in order to further our strategic aims. All activity is intended to further Brooke’s charitable objective to promote the welfare and relieve the suffering of working equines and other animals in Africa, Asia, the Middle East and South and Latin America and Caribbean, and in any other areas outside the United Kingdom that the Trustees may think fit, for the public benefit, in particular, but not exclusively, by:

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

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

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

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company; and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

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

In so far as each of the Trustees are aware:

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

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

This report, which incorporates the Strategic Report, was approved by the Trustees on 27 September 2023 and signed on their behalf:

Kirsty Hayes
Chair
27 September 2023
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE BROOKE HOSPITAL FOR ANIMALS

OPINION

We have audited the financial statements of The Brooke Hospital for Animals for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and charitable company's affairs as at 31 March 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit;

- the information given in the Trustees’ report, which includes the directors’ report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors’ report included within the Trustees’ report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors’ report included within the Trustees’ report.

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees’ responsibilities statement [set out on page 52], the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.
AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

**USE OF OUR REPORT**

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

Tim Redwood  
**Senior Statutory Auditor**  
For and on behalf of Crowe U.K. LLP Statutory Auditor London  
16 October 2023
## FINANCIAL STATEMENTS

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds 2023 £</th>
<th>Restricted Funds 2023 £</th>
<th>Total Funds 2023 £</th>
<th>Total Funds 2022 £</th>
</tr>
</thead>
</table>

### Income:

- **Donations and legacies**: £18,298,809, £1,778,086, £20,076,895, £21,516,862
- **Other trading activities**: £48,287, £-£, £48,287, £55,963
- **Investments**: £148,317, £-£, £148,317, £122,385
- **Other**: £2,153, £7,522, £9,675, £-

**Total income**: £18,497,566, £1,785,608, £20,283,174, £21,695,210

### Expenditure

- **Expenditure on raising funds**: £7,306,087, £-£, £7,306,087, £7,390,727

**Expenditure on charitable activities**:

- **Transforming equid welfare in communities**: £5,447,003, £713,232, £6,160,235, £5,780,627
- **Influence the visibility and inclusion of equid needs in policy**: £2,356,940, £341,720, £2,698,660, £2,532,363
- **Develop sustainable animal health systems**: £5,350,892, £715,586, £6,066,478, £5,692,648

**Total charitable activities**: £13,154,835, £1,770,538, £14,925,373, £14,005,638

**Total expenditure**: £20,460,922, £1,770,538, £22,231,460, £21,396,365

**Net gains on investments**: (£321,207), (£-£), (£-£), (£959,822)

**Net income/(expenditure)**: (£2,284,563), (£1,070), (£2,269,493), (£1,258,667)

**Net movement in funds**: (£2,284,195), (£14,702), (£2,269,493), (£1,258,667)

**Total funds brought forward**: £18,298,809, £1,778,086, £20,076,895, £9,999,228

**Total funds carried forward**: £8,970,440, £17,962, £8,988,402, £11,257,895

The notes on pages 59 to 76 form a part of these financial statements.
## CONSOLIDATED AND CHARITY BALANCE SHEET AS AT 31 MARCH 2023

<table>
<thead>
<tr>
<th>Notes</th>
<th>Group 2023</th>
<th>Group 2022</th>
<th>Charity Only 2023</th>
<th>Charity Only 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets 8A</td>
<td>227,021</td>
<td>49,563</td>
<td>227,021</td>
<td>49,563</td>
</tr>
<tr>
<td>Tangible Assets 8B</td>
<td>673,577</td>
<td>978,041</td>
<td>673,577</td>
<td>978,041</td>
</tr>
<tr>
<td>Investments &amp; long-term deposits 9</td>
<td>12,467,292</td>
<td>12,734,856</td>
<td>12,467,292</td>
<td>12,734,856</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>13,367,890</strong></td>
<td><strong>13,762,460</strong></td>
<td><strong>13,367,890</strong></td>
<td><strong>13,762,460</strong></td>
</tr>
<tr>
<td>Current assets:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors 11</td>
<td>1,717,432</td>
<td>1,809,508</td>
<td>1,717,432</td>
<td>1,809,508</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>2,068,290</td>
<td>4,106,663</td>
<td>2,057,377</td>
<td>4,094,552</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>3,785,722</strong></td>
<td><strong>5,916,171</strong></td>
<td><strong>3,774,809</strong></td>
<td><strong>5,904,060</strong></td>
</tr>
<tr>
<td>Current liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts due within one year 12</td>
<td>8,165,210</td>
<td>8,420,736</td>
<td>8,154,296</td>
<td>8,408,625</td>
</tr>
<tr>
<td><strong>TOTAL NET ASSETS</strong></td>
<td><strong>8,988,402</strong></td>
<td><strong>11,257,895</strong></td>
<td><strong>8,988,402</strong></td>
<td><strong>11,257,895</strong></td>
</tr>
</tbody>
</table>

### THE FUNDS OF THE CHARITY

#### Unrestricted Income Funds:

| General Funds:                             |            |            |                   |                   |
|                                            | 6,676,440  | 7,833,635  | 6,676,440         | 7,833,635         |
| **General Funds - Capitalised Assets**     |            |            |                   |                   |
| Designated Funds 10                        | 2,294,000  | 3,421,000  | 2,294,000         | 3,421,000         |
| Restricted Income Funds 10                | 17,962     | 3,260      | 17,962            | 3,260             |
| **TOTAL FUNDS**                            | **8,988,402** | **11,257,895** | **8,988,402**    | **11,257,895**    |

1 The notes on pages 59 to 76 form a part of these financial statements. The financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Kirsty Hayes  
Chairperson  
27 September 2023

Mark McLaughlin  
Honorary Treasurer  
27 September 2023
## CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

<table>
<thead>
<tr>
<th>Schedule A</th>
<th>Net cash provided by (used in) operating activities</th>
<th>Total Funds 2023 £</th>
<th>Total Funds 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cashflow from investing activities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividends, Interest from Investments</td>
<td></td>
<td>148,317</td>
<td>122,385</td>
</tr>
<tr>
<td>Proceeds from disposal of fixed assets</td>
<td></td>
<td>42,510</td>
<td>2,305</td>
</tr>
<tr>
<td>Purchases of Fixed Assets - Tangible</td>
<td></td>
<td>(112,775)</td>
<td>(217,609)</td>
</tr>
<tr>
<td>Purchases of Fixed Assets - Intangible</td>
<td></td>
<td>(217,556)</td>
<td>(49,220)</td>
</tr>
<tr>
<td>Proceeds from sale of Investments</td>
<td></td>
<td>-</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Purchase of Investment</td>
<td></td>
<td>(42,757)</td>
<td>(35,041)</td>
</tr>
<tr>
<td><strong>Net cash provided by (used in) Investing activities</strong></td>
<td></td>
<td><strong>(182,261)</strong></td>
<td><strong>822,820</strong></td>
</tr>
<tr>
<td>Change in cash and cash equivalents in the reporting period</td>
<td></td>
<td><strong>(2,038,373)</strong></td>
<td><strong>599,770</strong></td>
</tr>
<tr>
<td>Cash and cash equivalents at the beginning of the reporting period</td>
<td></td>
<td><strong>4,106,663</strong></td>
<td><strong>3,506,893</strong></td>
</tr>
<tr>
<td>Cash and cash equivalents at the end of the reporting period</td>
<td></td>
<td><strong>2,068,290</strong></td>
<td><strong>4,106,663</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Schedule A</th>
<th>Net movement in Funds for the reporting period (as per the Statement of Financial Activities)</th>
<th>Total Funds 2023 £</th>
<th>Total Funds 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adjustments for:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation Charges</td>
<td></td>
<td>416,498</td>
<td>413,184</td>
</tr>
<tr>
<td>Amortisation Charges</td>
<td></td>
<td>13,930</td>
<td>5,541</td>
</tr>
<tr>
<td>Gifts in Kind</td>
<td></td>
<td>(11,100)</td>
<td>-</td>
</tr>
<tr>
<td>Dividends and Interest from Investments</td>
<td></td>
<td>(148,317)</td>
<td>(122,385)</td>
</tr>
<tr>
<td>(Profit)/ Loss on the sale of Fixed Assets</td>
<td></td>
<td>(15,386)</td>
<td>16</td>
</tr>
<tr>
<td>Decrease/(Increase) in Debtors</td>
<td></td>
<td>92,076</td>
<td>(322,904)</td>
</tr>
<tr>
<td>(Decrease)/Increase in Creditors</td>
<td></td>
<td>(255,526)</td>
<td>(495,346)</td>
</tr>
<tr>
<td><strong>Net cash used in/ provided by operating activities</strong></td>
<td></td>
<td><strong>(1,856,112)</strong></td>
<td><strong>(223,050)</strong></td>
</tr>
</tbody>
</table>

### NOTES

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

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

A. BASIS OF PREPARATION

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

Going Concern

Whilst Brooke’s programmatic work was disrupted during the previous two years of the global Coronavirus pandemic, our country programmes have fully returned to normal during financial year ended 31st March 2023. The charitable spend during the financial year has increased by £0.9m as a result of return of normality and delivery of more programmatic work. The charity has been able to continue its operations during 2022/23 with the continued support of its donors and funders. The biggest challenges going into the new financial year are the current cost of living crisis and the level of inflation which appears to be lasting for longer than anticipated, however, we have further enhanced our planning processes to cover this. Our robust legacy pipeline, about £20m at the time of writing this report, will also help us to mitigate these challenges.

Brooke’s planning process was previously enhanced to include a longer term (5 years) financial projection and scenario planning of the charity’s income and expenditure and levels of reserves. In addition, we will ensure that our financial planning reflects any significant external changes. We are strengthening our forecasting process with an increased focus on cash-flow management both in the UK and overseas. The modified processes have supported the Trustees in ensuring Brooke is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have a reasonable expectation that we have sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of Brooke to continue as a going concern.

Consolidation

The statement of financial activities and balance sheet consolidate the results of Brooke, its subsidiaries and the branches on a line by line basis. Further details of the subsidiary are given in Note 16. No separate income and expenditure account has been presented, as permitted by Section 408 of the Companies Act 2006. The functional currency of Brooke is GBP.

The gross income for the year was £20.3m (2022: £21.7m) and our gross expenditure was £22.2m (2022: £21.4m).

B. TANGIBLE FIXED ASSETS AND DEPRECIATION

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

- Fixtures & fittings: 10%-20% Per annum straight line
- Office equipment: 10%-25% Per annum straight line
- Computers & software: 12%-33.3% Per annum straight line
- Vehicles: 15%-20% Per annum straight line
- Leasehold improvements: Life of the lease

The Group accounts include all assets purchased by overseas branches.
C. INTANGIBLE FIXED ASSETS
Website development costs have been capitalised within intangible assets as they can be identified with a specific project anticipated to produce future benefits. Once brought into use, they will be amortised on the straight line basis over three years.

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

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

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

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

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

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

In the case of pecuniary legacies, income is accrued if the following additional criteria have also been met:
- Probate has been granted
- Notification is over six months old
- The will is unlikely to be contested
- The estate has sufficient assets

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

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

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

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

Expenditure on charitable activities represents costs incurred to meet the objectives of Brooke. It includes both costs that can be allocated directly to such activities as well as costs of an indirect nature necessary to support them. Grants payable are recognised as soon as a constructive or legal obligation is entered into by Brooke.
Governance costs include costs associated with meeting Brooke’s constitutional and statutory requirements. These include the audit fees and costs linked to the strategic management of Brooke.

Costs relating to a particular activity are allocated directly, while others are apportioned on an appropriate basis as set out in Notes 3 and 4(b). Irrecoverable VAT is included as part of the expenditure to which it relates.

Redundancy costs (termination benefits) are recognised as an immediate cost and charged to the SOFA on a demonstrable commitment to termination, with provision for future redundancy costs measured at a best estimate of the expenditure that would be required to settle the obligation at the reporting date.

**G. FINANCIAL ASSETS AND LIABILITIES**

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

Investments, including bonds held as part of an investment portfolio are held at market value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. The market value of the investments at the Balance Sheet date is £12,467,292. Investments in subsidiary undertakings are held at cost less impairment. An analysis of assets and liabilities is set out in Note 14.

**H. OPERATING LEASES**

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

**I. PENSION COSTS**

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

**J. FUNDS**

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

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

Designated reserves are funds to support Brooke to achieve its new strategy, the purpose of these funds is set out in note 10.

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

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

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

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

As of 31 March 2023, Brooke had committed to 261.7m KES (GBP 1.7m), 168.9m INR (GBP 1.7m) and 253.9m PKR (GBP 0.7m). The value of the movement in the forward contracts from the date of commitment to 31 March 2023 was a decrease of £13,816 which has not been recognised in the financial statements, on the grounds of it being trivial.

L. TAXATION

Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities, if statutory limits are exceeded. No liability is payable in respect of such activities (2022: nil). Income Tax suffered by deduction is reclaimed in full from the HMRC.

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

M. JUDGEMENTS AND ESTIMATES

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

The items in the accounts that are considered to involve estimation and judgment, when applying Brooke’s accounting policies include:

- revenue recognition where judgement is required to appropriately apply the income accounting policies explained in the accounting policy note above (Note 1E), for donations and legacy income;
- cost allocation methodology requires judgement as to the most appropriate bases to use to apportion support overheads and governance costs between raising funds and the charitable expenditure categories (see note 1F above);
- Dilapidations provisioning – office provision for dilapidations are built evenly over the life of the lease based on latest available surveyor’s estimates of the likely end of lease dilapidations bill for the property.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.
2. DONATIONS AND LEGACIES

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2023</th>
<th>Restricted 2023</th>
<th>Total 2023</th>
<th>Total 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>7,841,634</td>
<td>1,626,251</td>
<td>9,467,885</td>
<td>9,959,389</td>
</tr>
<tr>
<td>Legacies</td>
<td>10,457,175</td>
<td>151,835</td>
<td>10,609,010</td>
<td>11,557,473</td>
</tr>
<tr>
<td>Total</td>
<td>18,298,809</td>
<td>1,778,086</td>
<td>20,076,895</td>
<td>21,516,862</td>
</tr>
</tbody>
</table>

The estimated value of legacies of which Brooke has been informed, but which have not been included in the accounts (because the conditions for recognition have not been met) is £17.7m (2022 £13.5m)

3. TOTAL EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th>Grants £</th>
<th>Direct staff £</th>
<th>Direct other £</th>
<th>Support and Governance costs £</th>
<th>Total 2023 £</th>
<th>Total 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raising funds:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>-</td>
<td>2,303,950</td>
<td>3,387,060</td>
<td>717,951</td>
<td>6,408,961</td>
<td>6,243,750</td>
</tr>
<tr>
<td>Supporter Services</td>
<td>-</td>
<td>298,227</td>
<td>412,409</td>
<td>89,650</td>
<td>800,286</td>
<td>1,039,388</td>
</tr>
<tr>
<td>Trading</td>
<td>-</td>
<td>18,463</td>
<td>78,377</td>
<td>85,600</td>
<td></td>
<td>85,600</td>
</tr>
<tr>
<td>Total raising funds</td>
<td>-</td>
<td>2,620,640</td>
<td>3,877,846</td>
<td>807,601</td>
<td>7,306,087</td>
<td>7,390,727</td>
</tr>
<tr>
<td>Charitable activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transforming equid welfare in communities</td>
<td>3,723,362</td>
<td>1,150,648</td>
<td>573,115</td>
<td>713,110</td>
<td>6,160,235</td>
<td>5,780,627</td>
</tr>
<tr>
<td>Influence the visibility and inclusion of equid needs in policy</td>
<td>1,787,576</td>
<td>379,634</td>
<td>189,088</td>
<td>342,362</td>
<td>2,698,660</td>
<td>2,532,363</td>
</tr>
<tr>
<td>Develop sustainable animal health systems</td>
<td>3,721,484</td>
<td>1,089,557</td>
<td>542,686</td>
<td>712,751</td>
<td>6,066,478</td>
<td>5,692,648</td>
</tr>
<tr>
<td>Total charitable activities</td>
<td>9,232,422</td>
<td>2,619,839</td>
<td>1,304,889</td>
<td>1,768,223</td>
<td>14,925,373</td>
<td>14,005,638</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>9,232,422</td>
<td>5,240,479</td>
<td>5,182,735</td>
<td>2,575,824</td>
<td>22,231,460</td>
<td>21,396,365</td>
</tr>
</tbody>
</table>
The support costs breakdown and the basis of their allocation were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal and CEO</td>
<td>194,082</td>
<td>249,379</td>
</tr>
<tr>
<td>Human resource, learning and development</td>
<td>545,491</td>
<td>457,179</td>
</tr>
<tr>
<td>Governance</td>
<td>159,771</td>
<td>139,476</td>
</tr>
<tr>
<td>Finance</td>
<td>213,862</td>
<td>310,410</td>
</tr>
<tr>
<td>Dilapidation provision</td>
<td>-</td>
<td>117,000</td>
</tr>
<tr>
<td>Information Service</td>
<td>1,462,618</td>
<td>1,450,095</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,575,824</td>
<td>2,723,539</td>
</tr>
</tbody>
</table>

Support costs are defined as costs that cannot be directly identified with a single activity of the organisation, such as head office finance, human resources, and facilities costs, and are primarily identified by cost centre. Head office central costs that are directly identifiable to a programme or fundraising activity are allocated directly. All costs associated with Brooke’s overseas offices, such as finance or rent, are included as direct costs, as these are directly related to the implementation of Brooke’s programmes. The support costs were allocated across the expenditure categories based on an estimate of the time spent and each activity’s proportion of the aggregate expenditure. This estimate is updated periodically.

4(a). GRANTS AND TRANSFERS MADE TO AFFILIATES AND BRANCHES

<table>
<thead>
<tr>
<th></th>
<th>Local Currency (LC)</th>
<th>2023 Total LC</th>
<th>2022 Total LC</th>
<th>2023 Total £</th>
<th>2022 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Grants to Affiliates and Partners:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>India</td>
<td>Indian Rupee</td>
<td>216,243,164</td>
<td>205,098,151</td>
<td>2,100,381</td>
<td>2,228,064</td>
</tr>
<tr>
<td>Kenya</td>
<td>Kenyan Shilling</td>
<td>333,429,578</td>
<td>313,533,906</td>
<td>2,198,184</td>
<td>2,146,105</td>
</tr>
<tr>
<td>Pakistan</td>
<td>Pakistan Rupee</td>
<td>317,594,104</td>
<td>259,617,341</td>
<td>984,293</td>
<td>1,204,312</td>
</tr>
<tr>
<td>Egypt</td>
<td>Pound Sterling</td>
<td>200,877</td>
<td>146,571</td>
<td>200,877</td>
<td>146,571</td>
</tr>
<tr>
<td>Nepal</td>
<td>Pound Sterling</td>
<td>59,435</td>
<td>98,100</td>
<td>59,435</td>
<td>98,100</td>
</tr>
<tr>
<td>Afghanistan</td>
<td>Pound Sterling</td>
<td>-</td>
<td>3,187</td>
<td>-</td>
<td>3,187</td>
</tr>
<tr>
<td><strong>Total grants</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td><strong>5,543,170</strong></td>
<td><strong>5,826,339</strong></td>
</tr>
<tr>
<td><strong>Transfers to Branches:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethiopia</td>
<td>Ethiopian Birr</td>
<td>124,806,828</td>
<td>99,165,670</td>
<td>1,968,677</td>
<td>1,624,880</td>
</tr>
<tr>
<td>Senegal</td>
<td>CFA Franc</td>
<td>867,879,274</td>
<td>859,287,479</td>
<td>1,144,722</td>
<td>1,127,465</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>Cordoba</td>
<td>25,223,636</td>
<td>27,477,027</td>
<td>575,853</td>
<td>580,530</td>
</tr>
<tr>
<td><strong>Total transfers</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td><strong>3,689,252</strong></td>
<td><strong>3,332,875</strong></td>
</tr>
<tr>
<td><strong>Total grants and transfers</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td><strong>9,232,422</strong></td>
<td><strong>9,159,214</strong></td>
</tr>
</tbody>
</table>
The grants to our affiliates in India, Pakistan and Kenya are made to Brooke Hospital for Animals (India), Brooke Hospital for Animals (Pakistan) and The Brooke Hospital for Animals East Africa respectively. These organisations are separate legal entities. Brooke UK has some board members in common with each of these entities.

4(b). ANALYSIS OF GOVERNANCE EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Costs</td>
<td>105,967</td>
<td>104,419</td>
</tr>
<tr>
<td>Trustee Expenses</td>
<td>7,852</td>
<td>6,794</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>28,250</td>
<td>24,000</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>12,052</td>
<td>1,027</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>154,121</strong></td>
<td><strong>136,240</strong></td>
</tr>
</tbody>
</table>

5. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Fees for Statutory Audit</td>
<td>28,250</td>
<td>24,000</td>
</tr>
<tr>
<td>Non Audit Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Rental cost relating to operating leases:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and Machinery</td>
<td>2,444</td>
<td>2,444</td>
</tr>
<tr>
<td>Land and Building</td>
<td>435,533</td>
<td>416,070</td>
</tr>
</tbody>
</table>

6. STAFF COSTS

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>6,265,683</td>
<td>6,300,018</td>
</tr>
<tr>
<td>Temporary Staff</td>
<td>104,867</td>
<td>229,168</td>
</tr>
<tr>
<td>National Insurance costs</td>
<td>641,580</td>
<td>617,094</td>
</tr>
<tr>
<td>Pensions and Other Costs*</td>
<td>709,952</td>
<td>664,647</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>7,722,082</strong></td>
<td><strong>7,810,927</strong></td>
</tr>
</tbody>
</table>

*Total Redundancy and settlement costs incurred in 2023 were £26,601 (2022: £30,713). In Note 3, Staff costs for branches amounting to £1,383,276 have been included within Programme costs.
Average Number of Staff Employed

<table>
<thead>
<tr>
<th></th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fundraising</td>
<td>41</td>
<td>50</td>
</tr>
<tr>
<td>Supporter Services</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>Charitable Activities UK</td>
<td>32</td>
<td>30</td>
</tr>
<tr>
<td>Charitable Activities Overseas (Branches)</td>
<td>108</td>
<td>91</td>
</tr>
<tr>
<td>Administration (including Support costs and Governance)</td>
<td>37</td>
<td>39</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>222</strong></td>
<td><strong>216</strong></td>
</tr>
</tbody>
</table>

Remuneration of the charity’s key management personnel

The key management personnel of the charity comprise the Trustees, the Chief Executive, International Director of Fundraising and Comms, Chief Financial Officer, Chief Technology Officer, Director of International Programmes and Director of Strategy and Performance.

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total salary of Key Management Personnel</td>
<td>716,265</td>
<td>586,074</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of employees whose benefits excluding employer’s pension contributions amounted to more than £60k</th>
<th>2023</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between £60,001 and £70,000</td>
<td>9</td>
<td>10</td>
</tr>
<tr>
<td>Between £70,001 and £80,000</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Between £80,001 and £90,000</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Between £90,001 and £100,000</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Between £100,001 and £110,000</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Between £110,001 and £120,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Between £120,001 and £130,000</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The pension costs paid in respect of these employees amounted to £86,215 (2022 £80,452).
7. TRUSTEES’ EXPENSES

Trustees’ total expenses during the year amounted to £7,852 (2022: £6,794), of which £5,316 (2022: £5,901) related to visits to overseas centres. These expenses were incurred in respect of necessary duties carried out. 1 Trustee received reimbursements this year totalling £23.40 (2022: £500 – 2 Trustees) for travel related costs to attend Board Meeting.

The Trustees received no remuneration for their services.

A Trustee and employee indemnity insurance policy was purchased during the year at a cost of £8,486 (2022: £7,171).

8(a). GROUP AND CHARITY INTANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Computer Applications £</th>
<th>Asset Under Construction £</th>
<th>Website £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>310,275</td>
<td>-</td>
<td>248,962</td>
<td>559,237</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>217,556</td>
<td>-</td>
<td>217,556</td>
</tr>
<tr>
<td>Disposals</td>
<td>(35,292)</td>
<td>-</td>
<td>-</td>
<td>(35,292)</td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>274,983</td>
<td>217,556</td>
<td>248,962</td>
<td>741,501</td>
</tr>
<tr>
<td><strong>Depreciation:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>260,712</td>
<td>-</td>
<td>248,962</td>
<td>509,674</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>13,928</td>
<td>-</td>
<td>-</td>
<td>13,928</td>
</tr>
<tr>
<td>Disposals</td>
<td>(9,122)</td>
<td>-</td>
<td>-</td>
<td>(9,122)</td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>265,518</td>
<td>-</td>
<td>248,962</td>
<td>514,480</td>
</tr>
<tr>
<td><strong>Net Book Value:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>9,465</td>
<td>217,556</td>
<td>-</td>
<td>227,021</td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>49,563</td>
<td>-</td>
<td>-</td>
<td>49,563</td>
</tr>
</tbody>
</table>

As at 31 March 2023, Brooke has committed £398,950 to design and build an intangible asset Customer Relationship Management (CRM) as per signed agreement with the chosen project partner.
### 8(b). GROUP AND CHARITY TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Leasehold improvements £</th>
<th>Fixtures &amp; Fittings £</th>
<th>Machinery &amp; Equipment £</th>
<th>Computers &amp; Software £</th>
<th>Vehicles £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>798,803</td>
<td>252,454</td>
<td>264,735</td>
<td>611,255</td>
<td>682,106</td>
<td>2,609,353</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>-</td>
<td>265</td>
<td>23,345</td>
<td>89,164</td>
<td>112,774</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(440)</td>
<td>(9,007)</td>
<td>-</td>
<td>(9,447)</td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>798,803</td>
<td>252,454</td>
<td>264,560</td>
<td>625,593</td>
<td>771,270</td>
<td>2,712,680</td>
</tr>
<tr>
<td><strong>Depreciation:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>403,003</td>
<td>148,436</td>
<td>192,177</td>
<td>548,058</td>
<td>339,638</td>
<td>1,631,312</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>156,160</td>
<td>39,711</td>
<td>46,947</td>
<td>44,865</td>
<td>128,814</td>
<td>416,497</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(372)</td>
<td>(8,334)</td>
<td>-</td>
<td>(8,706)</td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>559,163</td>
<td>188,147</td>
<td>238,752</td>
<td>584,589</td>
<td>468,452</td>
<td>2,039,103</td>
</tr>
<tr>
<td><strong>Net Book Value:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 31 March 2023</td>
<td>239,640</td>
<td>64,307</td>
<td>25,808</td>
<td>41,004</td>
<td>302,818</td>
<td>673,577</td>
</tr>
<tr>
<td>At 31 March 2022</td>
<td>395,800</td>
<td>104,018</td>
<td>72,558</td>
<td>63,197</td>
<td>342,468</td>
<td>976,041</td>
</tr>
</tbody>
</table>

### 9. GROUP AND CHARITY INVESTMENTS

<table>
<thead>
<tr>
<th></th>
<th>2023 £</th>
<th>2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value at 1 April</td>
<td>12,734,856</td>
<td>12,740,011</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>(1,000,018)</td>
</tr>
<tr>
<td>Dividends reinvested</td>
<td>132,812</td>
<td>120,804</td>
</tr>
<tr>
<td>Fees deducted during the year</td>
<td>(79,169)</td>
<td>(85,763)</td>
</tr>
<tr>
<td>Net (loss)/ gains</td>
<td>(321,207)</td>
<td>959,822</td>
</tr>
<tr>
<td><strong>Market Value at 31 March</strong></td>
<td>12,467,292</td>
<td>12,734,856</td>
</tr>
<tr>
<td>Historical Cost at 31 March</td>
<td>10,558,994</td>
<td>9,989,476</td>
</tr>
<tr>
<td>Fixed Interest</td>
<td>2,414,715</td>
<td>2,205,236</td>
</tr>
<tr>
<td>UK Equities</td>
<td>945,350</td>
<td>1,067,681</td>
</tr>
<tr>
<td>Overseas Equities</td>
<td>5,141,165</td>
<td>5,792,820</td>
</tr>
<tr>
<td>Alternative Investments</td>
<td>2,094,858</td>
<td>2,228,128</td>
</tr>
<tr>
<td>Commodities</td>
<td>759,149</td>
<td>701,116</td>
</tr>
<tr>
<td>Cash &amp; cash alternatives</td>
<td>1,112,055</td>
<td>739,875</td>
</tr>
<tr>
<td><strong>Market Value at 31 March</strong></td>
<td>12,467,292</td>
<td>12,734,856</td>
</tr>
</tbody>
</table>
## 10. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS

<table>
<thead>
<tr>
<th></th>
<th>31 March 2022 £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfers £</th>
<th>Net Gains/ Losses £</th>
<th>31 March 2023 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Funds</td>
<td>7,833,635</td>
<td>18,497,566</td>
<td>(20,460,922)</td>
<td>1,127,368</td>
<td>(321,207)</td>
<td>6,676,440</td>
</tr>
<tr>
<td>Designated Funds</td>
<td>3,421,000</td>
<td>-</td>
<td>-</td>
<td>(1,127,000)</td>
<td>-</td>
<td>2,294,000</td>
</tr>
<tr>
<td><strong>Total unrestricted Funds</strong></td>
<td><strong>11,254,635</strong></td>
<td><strong>18,497,566</strong></td>
<td><strong>(20,460,922)</strong></td>
<td><strong>368</strong></td>
<td><strong>(321,207)</strong></td>
<td><strong>8,970,440</strong></td>
</tr>
<tr>
<td><strong>Restricted Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Egypt</td>
<td>-</td>
<td>72,877</td>
<td>(122,877)</td>
<td>50,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>-</td>
<td>236,207</td>
<td>(241,683)</td>
<td>5,476</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>India</td>
<td>-</td>
<td>346,893</td>
<td>(391,061)</td>
<td>44,168</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kenya</td>
<td>-</td>
<td>173,681</td>
<td>(188,664)</td>
<td>14,983</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Pakistan</td>
<td>-</td>
<td>626,974</td>
<td>(651,402)</td>
<td>24,428</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Senegal</td>
<td>-</td>
<td>14,030</td>
<td>(23,709)</td>
<td>9,679</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><em>Virtual Gifts</em></td>
<td>-</td>
<td>100,119</td>
<td>-</td>
<td>(100,119)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Innovation Fund - Brooke USA</td>
<td>-</td>
<td>50,368</td>
<td>-</td>
<td>(50,368)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ethiopia Research Wellcome</td>
<td>-</td>
<td>25,526</td>
<td>(25,526)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Action for Animal Health</td>
<td>-</td>
<td>90,433</td>
<td>(76,873)</td>
<td>-</td>
<td>-</td>
<td>13,560</td>
</tr>
<tr>
<td>Remote Learning for Vets</td>
<td>3,260</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,260</td>
</tr>
<tr>
<td>PHID- Burden of Animal Diseases in Working Equids</td>
<td>-</td>
<td>23,500</td>
<td>(22,358)</td>
<td>-</td>
<td>-</td>
<td>1,142</td>
</tr>
<tr>
<td>RB- Essential medicines list for animals</td>
<td>-</td>
<td>25,000</td>
<td>(26,385)</td>
<td>1,385</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Restricted Funds</strong></td>
<td><strong>3,260</strong></td>
<td><strong>1,785,608</strong></td>
<td><strong>(1,770,538)</strong></td>
<td><strong>368</strong></td>
<td>-</td>
<td><strong>17,962</strong></td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td><strong>11,257,895</strong></td>
<td><strong>20,283,174</strong></td>
<td><strong>(22,231,460)</strong></td>
<td>-</td>
<td><strong>(321,207)</strong></td>
<td><strong>8,988,402</strong></td>
</tr>
</tbody>
</table>
We are grateful to all the donors who support our work and wish to thank them for their continued support.*

Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £244k were received from Brooke USA to fund work in India, Pakistan, Senegal, Kenya and Ethiopia. Additionally, donations totalling £212k were received from Brooke Netherlands in 2022-2023, restricted to our work in Pakistan and India.

Designated reserves are funds to support Brooke in a phased expansion to support the new strategy in three key areas:

- A phase growth in existing and new countries through collaborative partnerships that deliver sustainable change through our Theory of Change
- Replacement of Brooke’s Customer Relationship Management tool
- Office move and other projects that would support the delivery of the new strategy.

### 11. DEBTORS AND PREPAYMENTS

<table>
<thead>
<tr>
<th></th>
<th>Group 2023 £</th>
<th>Charity 2023 £</th>
<th>Group 2022 £</th>
<th>Charity 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legacies Receivable</td>
<td>899,417</td>
<td>899,417</td>
<td>906,940</td>
<td>906,940</td>
</tr>
<tr>
<td>Tax Recoverable</td>
<td>142,779</td>
<td>142,779</td>
<td>265,068</td>
<td>265,068</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>675,236</td>
<td>675,236</td>
<td>637,500</td>
<td>637,500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,717,432</strong></td>
<td><strong>1,717,432</strong></td>
<td><strong>1,809,508</strong></td>
<td><strong>1,809,508</strong></td>
</tr>
</tbody>
</table>

### 12. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>Group 2023 £</th>
<th>Charity 2023 £</th>
<th>Group 2022 £</th>
<th>Charity 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants committed to partners</td>
<td>5,380,861</td>
<td>5,380,861</td>
<td>5,718,878</td>
<td>5,718,878</td>
</tr>
<tr>
<td>Taxes and social security</td>
<td>146,442</td>
<td>146,442</td>
<td>140,858</td>
<td>140,858</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>2,637,907</td>
<td>2,626,993</td>
<td>2,561,000</td>
<td>2,548,889</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,185,210</strong></td>
<td><strong>8,154,286</strong></td>
<td><strong>8,420,736</strong></td>
<td><strong>8,408,625</strong></td>
</tr>
</tbody>
</table>
13. GROUP AND CHARITY OPERATING LEASE COMMITMENTS

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

<table>
<thead>
<tr>
<th>Lease Payments</th>
<th>2023 Land &amp; Buildings £</th>
<th>2023 Other £</th>
<th>2023 Total £</th>
<th>2022 Land &amp; Buildings £</th>
<th>2022 Other £</th>
<th>2022 Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not later than one year</td>
<td>607,793</td>
<td>898</td>
<td>608,691</td>
<td>610,809</td>
<td>2,694</td>
<td>613,503</td>
</tr>
<tr>
<td>Later than one year but not later than five years</td>
<td>254,754</td>
<td>-</td>
<td>254,754</td>
<td>778,494</td>
<td>898</td>
<td>779,392</td>
</tr>
<tr>
<td>Later than five years</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>862,547</td>
<td>898</td>
<td>863,445</td>
<td>1,389,303</td>
<td>3,592</td>
<td>1,392,895</td>
</tr>
</tbody>
</table>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Fund £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Group:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>227,021</td>
<td>-</td>
<td>227,021</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>673,577</td>
<td>-</td>
<td>673,577</td>
</tr>
<tr>
<td>Investments</td>
<td>12,467,292</td>
<td>-</td>
<td>12,467,292</td>
</tr>
<tr>
<td>Current Assets</td>
<td>3,767,760</td>
<td>17,962</td>
<td>3,785,722</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(8,165,210)</td>
<td>-</td>
<td>(8,165,210)</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td>8,970,440</td>
<td>17,962</td>
<td>8,988,402</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Fund £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Charity:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>227,021</td>
<td>-</td>
<td>227,021</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>673,577</td>
<td>-</td>
<td>673,577</td>
</tr>
<tr>
<td>Investments</td>
<td>12,467,292</td>
<td>-</td>
<td>12,467,292</td>
</tr>
<tr>
<td>Current Assets</td>
<td>3,756,846</td>
<td>17,962</td>
<td>3,774,808</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(8,154,296)</td>
<td>-</td>
<td>(8,154,296)</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td>8,970,440</td>
<td>17,962</td>
<td>8,988,402</td>
</tr>
</tbody>
</table>
15. RELATED PARTY TRANSACTIONS
There were no related party transactions during the year (2022 none).

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

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

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

<table>
<thead>
<tr>
<th></th>
<th>2023 BHAT £</th>
<th>2022 BHAT £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total income</td>
<td>48,287</td>
<td>55,963</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>(20,822)</td>
<td>(24,251)</td>
</tr>
<tr>
<td>Net income</td>
<td>27,465</td>
<td>31,712</td>
</tr>
<tr>
<td>Gift to Brooke Hospital for Animals</td>
<td>(27,465)</td>
<td>(31,712)</td>
</tr>
<tr>
<td>Retained surplus/(deficit) for the year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Assets</td>
<td>11,000</td>
<td>12,111</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>(11,000)</td>
<td>(12,111)</td>
</tr>
<tr>
<td>Total Funds</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

At 31 March 2023, Brooke Hospital for Animals Trading Limited owned the parent charity £11,000 (2022 £11,000) for a start-up loan injection. During the year, Brooke Hospital for Animals Trading Limited expended £2,359 (2022 £2,262) with the parent charity for loan interest charges and use of name and logo.
### 17. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds 2022 £</th>
<th>Restricted Funds 2022 £</th>
<th>Total Funds 2022 £</th>
<th>Total Funds 2021 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>19,774,908</td>
<td>1,741,954</td>
<td>21,516,862</td>
<td>19,785,712</td>
</tr>
<tr>
<td>Other trading activities</td>
<td>55,963</td>
<td>-</td>
<td>55,963</td>
<td>58,839</td>
</tr>
<tr>
<td>Investments</td>
<td>122,385</td>
<td>-</td>
<td>122,385</td>
<td>123,674</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>35</td>
</tr>
<tr>
<td>Total income</td>
<td>19,953,256</td>
<td>1,741,954</td>
<td>21,695,210</td>
<td>19,968,260</td>
</tr>
<tr>
<td>Expenditure:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure on raising funds</td>
<td>7,390,727</td>
<td>-</td>
<td>7,390,727</td>
<td>7,205,910</td>
</tr>
<tr>
<td>Expenditure on charitable activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct intervention to improve equine animal welfare</td>
<td>4,262,508</td>
<td>618,883</td>
<td>4,881,391</td>
<td>4,786,847</td>
</tr>
<tr>
<td>Prevention of welfare problems</td>
<td>5,949,027</td>
<td>863,753</td>
<td>6,812,780</td>
<td>6,825,381</td>
</tr>
<tr>
<td>Influencing for improved animal welfare</td>
<td>1,597,086</td>
<td>231,885</td>
<td>1,828,971</td>
<td>1,673,781</td>
</tr>
<tr>
<td>Research</td>
<td>421,323</td>
<td>61,173</td>
<td>482,496</td>
<td>455,148</td>
</tr>
<tr>
<td>Total charitable activities</td>
<td>12,229,944</td>
<td>1,775,694</td>
<td>14,005,638</td>
<td>13,741,157</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>19,620,671</td>
<td>1,775,694</td>
<td>21,396,365</td>
<td>20,947,067</td>
</tr>
<tr>
<td>Net gains on investments</td>
<td>959,822</td>
<td>-</td>
<td>959,822</td>
<td>1,432,676</td>
</tr>
<tr>
<td>Net income/(expenditure)</td>
<td>1,292,407</td>
<td>(33,740)</td>
<td>1,258,667</td>
<td>453,869</td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>9,962,228</td>
<td>37,000</td>
<td>9,999,228</td>
<td>9,545,359</td>
</tr>
<tr>
<td>Total funds carried forward</td>
<td>11,254,635</td>
<td>3,260</td>
<td>11,257,895</td>
<td>9,999,228</td>
</tr>
</tbody>
</table>
18. CONSOLIDATED MOVEMENT IN UNRESTRICTED AND RESTRICTED FUNDS FOR YEAR ENDED 31 MARCH 2022

<table>
<thead>
<tr>
<th>Unrestricted Funds:</th>
<th>31 March 2021 £</th>
<th>Income £</th>
<th>Expenditure £</th>
<th>Transfers £</th>
<th>NetGains/ Losses £</th>
<th>31 March 2022 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Funds</td>
<td>9,545,228</td>
<td>19,953,256</td>
<td>(19,620,671)</td>
<td>(3,004,000)</td>
<td>959,822</td>
<td>7,833,635</td>
</tr>
<tr>
<td>Designated Funds</td>
<td>417,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,421,000</td>
</tr>
<tr>
<td>Total unrestricted Funds</td>
<td>9,962,228</td>
<td>19,953,256</td>
<td>(19,620,671)</td>
<td>(3,004,000)</td>
<td>959,822</td>
<td>11,254,635</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3004,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Afghanistan</td>
<td>-</td>
<td>6,000</td>
<td>(6,000)</td>
<td>-</td>
<td>959,822</td>
<td>-</td>
</tr>
<tr>
<td>Egypt</td>
<td>-</td>
<td>71,570</td>
<td>(71,570)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>-</td>
<td>141,267</td>
<td>(141,267)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>India</td>
<td>-</td>
<td>329,220</td>
<td>(329,220)</td>
<td>47,231</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kenya</td>
<td>-</td>
<td>357,208</td>
<td>(357,208)</td>
<td>19,634</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Guatemala</td>
<td>-</td>
<td>10,000</td>
<td>(10,000)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Pakistan</td>
<td>-</td>
<td>456,389</td>
<td>(511,114)</td>
<td>54,725</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Senegal</td>
<td>-</td>
<td>124,842</td>
<td>(124,842)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nicaragua</td>
<td>-</td>
<td>22,108</td>
<td>(22,108)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>*Virtual Gifts</td>
<td>-</td>
<td>121,590</td>
<td>-</td>
<td>(121,590)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Ethiopia Research Wellcome</td>
<td>-</td>
<td>12,396</td>
<td>(12,396)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Global Farriery</td>
<td>-</td>
<td>44,334</td>
<td>(44,334)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Action for Animal Health</td>
<td>30,000</td>
<td>20,030</td>
<td>(50,030)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Remote Learning for Vets</td>
<td>7,000</td>
<td>25,000</td>
<td>(28,740)</td>
<td>-</td>
<td>-</td>
<td>3,260</td>
</tr>
<tr>
<td>Total Restricted Funds</td>
<td>37,000</td>
<td>1,741,954</td>
<td>(1,775,694)</td>
<td>-</td>
<td>-</td>
<td>3,260</td>
</tr>
<tr>
<td>Total Funds</td>
<td>9,999,228</td>
<td>21,695,210</td>
<td>(21,396,365)</td>
<td>959,822</td>
<td>11,257,895</td>
<td></td>
</tr>
</tbody>
</table>

We are grateful to all the donors who support our work and wish to thank them for their continued support.

*Included within the restricted funds are Virtual Gifts from our donors that are specifically transferred to country programmes to fund charitable activities. Grants amounting to £284k were received from Brooke USA to fund work in Senegal, India, Pakistan, Nicaragua and Ethiopia. Additionally, donations totalling £76k were received from Brooke Netherlands in 2021-2022, restricted to our work in Pakistan and India.
### 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS FOR YEAR ENDED 31 MARCH 2022

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Fund £</th>
<th>Restricted Funds £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Group:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>49,563</td>
<td>-</td>
<td>49,563</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>978,041</td>
<td>-</td>
<td>978,041</td>
</tr>
<tr>
<td>Investments</td>
<td>12,734,856</td>
<td>-</td>
<td>12,734,856</td>
</tr>
<tr>
<td>Current Assets</td>
<td>5,912,911</td>
<td>3,260</td>
<td>5,916,171</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(8,420,736)</td>
<td>-</td>
<td>(8,420,736)</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td>11,254,635</td>
<td>3,260</td>
<td>11,257,895</td>
</tr>
<tr>
<td><strong>Charity:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible Assets</td>
<td>49,563</td>
<td>-</td>
<td>49,563</td>
</tr>
<tr>
<td>Tangible Assets</td>
<td>978,041</td>
<td>-</td>
<td>978,041</td>
</tr>
<tr>
<td>Investments</td>
<td>12,734,856</td>
<td>-</td>
<td>12,734,856</td>
</tr>
<tr>
<td>Current Assets</td>
<td>5,900,800</td>
<td>3,260</td>
<td>5,904,060</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>(8,408,625)</td>
<td>-</td>
<td>(8,408,625)</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td>11,254,635</td>
<td>3,260</td>
<td>11,257,895</td>
</tr>
</tbody>
</table>
CONTACT Addresses

For up to date contact details for all our offices go to thebrooke.org/about-us/contact-us

United Kingdom headquarters and registered office

Brooke
www.thebrooke.org

Registered in England and Wales. Company number 04119581. A company limited by guarantee with the legal name The Brooke Hospital for Animals. A charity registered with the Charity Commission Charity No. 1085760

Branches:

Ethiopia
e: info@thebrookeethiopia.org

Nicaragua (Brooke Latin America and Caribbean)
e: infoblac@thebrooke.org

Senegal (Brooke West Africa Office)
e: info@thebrookesenegal.org
www.thebrookesenegal.org

International fundraising partners

Brooke Netherlands
www.brooke.nl

Brooke USA
e: info@BrookeUSA.org
www.brookeusa.org

Related organisations

Egypt
www.thebrookeegypt.org

India
e: mail@thebrookeindia.org
www.thebrookeindia.org

Pakistan
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www.thebrooke.org.pk

Kenya
e: BrookeEA@thebrooke.org
ACKNOWLEDGEMENTS

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