## Contents

### TRUSTEES’ REPORT

9 What we do  
10 Where we work  
11 Our approach  
12 What we aimed to do in 2009/10  
16 The outcome of our work  
18 Review by country  
24 Fundraising and communications review  
26 Looking ahead: Aims for 2010/11  
28 Financial review  
29 Financial strategy  
31 Our people  
31 Structure, governance and management  
34 Legal and administrative details  
35 Statement of Trustees’ responsibilities  
36 Auditor’s Report

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

38 Statement of Financial Activities  
39 Balance Sheet  
40 Cash Flow Statement  
41 Notes to the accounts  
50 Publications and research listing  
51 Contact Addresses

---

© The Brooke
Introduction to the Brooke

Horses, donkeys and mules are the engines that power the developing world. Around 100 million of them labour on country roads, tracks, fields, farms, factories and city centres. They transport a huge range of loads from people, goods, food and water to building materials, such as bricks and even iron girders.

Many of these animals endure poor health, agonising pain, exhaustion, dehydration and malnutrition as a direct result of terrible workloads and poor nutrition, handling and housing. The situation is often compounded by a lack of accessible and affordable animal health services. The result is extreme suffering for millions of working horses, donkeys and mules across the developing world - and insecure livelihoods for millions of poor people, who rely on these animals to earn a basic living.

The Brooke is an international non-governmental organisation dedicated to improving the lives of working horses, donkeys and mules through direct veterinary treatment and community programmes around animal health and well-being.

We do whatever it takes to ensure that the right elements are in place for working horses, donkeys and mules to be healthy and happy in the long-term.

We have our own veterinary and animal health teams, who give emergency, general and preventative treatment.

We work with communities and individuals providing local animal welfare related services to make sure they are able to treat and care for their animals more effectively.

We also work with and influence individuals, animal health and veterinary training establishments and local, national and international institutions, including governments, to recognise the important contribution of working equine animals in poverty alleviation, livelihoods and the global economy - and make the policy and programme changes that can improve their welfare.
Welcome from the Chairman

It gives me great pleasure to welcome you to the Brooke’s Annual Report for 2009/10, a year of celebration as we recognised 75 years of improving the lives of working horses, donkeys and mules across the developing world. While I joined the Brooke only halfway through this special year, I was already very aware of its groundbreaking work and the difference the Brooke makes every year to hundreds of thousands of animals and the poor people who rely on them for their livelihoods.

Having worked in a number of organisations dedicated to improving the welfare of animals for a significant part of my lifetime, including as Director General for World Society for the Protection of Animals (WSPA), and before then the RSPCA, I am so very encouraged that there is a growing recognition of the important work undertaken by charities like the Brooke to improve the welfare of working animals. Over the years I have seen for myself horses, donkeys and mules working in communities across Asia, Africa and Latin America carrying people or heavy loads of farm produce or goods. It’s a privilege now to be part of an organisation making life better for those hard-working and often ignored animals. The Brooke is continuing the tradition of kindness started by Dorothy Brooke, the Brooke’s founder, 75 years ago. Since that time, the Brooke has grown from a small clinic in Cairo to an international organisation, working in poor communities across 11 countries and employing more than 750 people worldwide.

However, it has not been a year without its challenges, as the economic downturn, both in the UK and globally, saw the Brooke reduce its income expectations. But, even with these reduced expectations the Brooke was able to achieve a record-breaking fundraising total – a testament to our supporters in the UK, Netherlands and beyond. During the year we said goodbye to Mike Baker who had successfully held the role of Chief Executive for eight years, leading the Brooke through a period of considerable growth. I was delighted to be involved in the appointment of Petra Ingram to take over the position. Her experience of international development has already proved invaluable as the Brooke continues to build the capacity of its branches, affiliates and partners. In fact, the Brooke is at the leading edge of applying learning from methods that have been used successfully in human health and development contexts to improve the lives of working animals on a large scale working collaboratively with others.

Working together is such an important part of what we do. Brooke teams are always local to the communities that they work with, so the knowledge and understanding they have means that they can work with people to enable them to take responsibility for making meaningful, long-lasting changes to the way they care for their animals. We also work with other international and animal welfare organisations, global institutions and national governments to ensure that the bigger picture improves for these animals through programme and policy change.

All of this is only possible with the dedication of our employees, volunteers and supporters. I would like personally to thank all the people and organisations that have worked with us over the past year to help deliver our objectives. I look forward next year to expanding our work to improve the welfare of more equine animals in need and taking further steps towards our goal of helping two million animals a year by 2016.
Chief Executive’s Report

Even before I joined the Brooke I knew that there were millions of working horses, donkeys and mules in the developing world; as a keen animal lover I have been a supporter of the Brooke for many years and always looked forward to the updates about their work in the field. So many poor people and their families already know how important just one of these hard-working animals is, because that animal means they can earn a basic livelihood and are able to care for their family.

From my previous experience I know the health and well-being of these animals really does matter. There should be no doubt about the important role of these animals but sadly this goes largely unrecognised by many organisations, institutions and governments – that’s something that the Brooke is determined to change.

Of course, over my year with the Brooke I’ve been able to see some of our programmes in Egypt, India, Jordan, Ethiopia and Kenya. I have now witnessed first-hand the excellent work our teams are doing to relieve immediate suffering through providing and supporting animal health and veterinary services, and also working with people in communities to secure long-term changes in behaviour that improves the welfare of their working horses, donkeys and mules, and changes attitudes for future generations. It’s given me a true insight into just how important these animals are and how much they deserve to be cared for. During a recent visit to India, I met a man and his family who worked hard alongside his donkey. I asked him, what difference does the Brooke’s work make for you? And his simple response was: ‘the Brooke helps me to make my donkey better, he can work, and I can put food on the table for my family and my children can go to school’. A humbling moment and one that really sums up the impact we are having.

To see working animals enduring poor health, pain and exhaustion is heartbreaking, but it shows just how much need there is for our work, and motivates us to do more. Over the past year the Brooke undertook a strategic review across our international network of affiliates and branches. Working together, we reviewed our progress to date, set out our strategic objectives, our values, our goal and our ambitions for the future. With a clear strategy we can ensure that all our resources are most effectively used to do whatever it takes to alleviate the suffering of these horses, donkeys and mules working hard in the developing world, work which will also improve the lives of the millions of people who depend on these animals. If you would like to read more, a copy of our International Strategy can be found at www.thebrooke.org/internationalstrategy

In 2009, we celebrated our 75th anniversary and there were many reasons to celebrate. In January 2010, we started a pilot programme in a new country, Senegal, West Africa, where there are many working equine animals and extreme poverty. Over the next two years we will gradually expand into more new countries in Africa, setting up pilot projects and building on these. In March, we celebrated 22 years of work in Jordan, and handed over responsibility for our clinic at Petra to the government, who alongside the Petra Park authorities and the horse owners themselves, have shown that they understand the need to take responsibility for caring for the animals working there as part of the tourist industry. Our work in Petra will continue but it is time to change the approach, we must be flexible to have the greatest impact. This handover means that we can focus on training and education to change behaviour and attitudes to
ensure further improvements to equine welfare. We will work not just with the local community but also help tourists and travel companies to understand how they can make a positive difference to working animals’ lives through our Responsible Tourism campaign, which includes the accessible and practical guide, the Brooke’s Happy Horses Holiday Code.

On a personal note, I feel very fortunate to have the chance to combine my passion for horses and my professional experience in international development, to be part of making a real difference to animals and people in need. It has been a privilege over this year to meet and work with so many individuals who are helping to make that difference – our President HRH Duchess of Cornwall, our Patrons and Ambassadors, our Trustees, our employees, our supporters and our volunteers – and most importantly, the people in the poor communities we work with across the developing world.

Looking forward to the coming year we will continue to build on the achievements of 2009/10. We know that there is a long way to go before we can achieve a world in which working horses, donkeys and mules are free from suffering but this report shows that we are making steps towards that vision. And every step means that more animals suffer less, and live happier, healthier lives.

Thank you for your continued commitment and support.

Brooke vets in India judge the best animals in ‘Happy Donkey Competitions’ encouraging children to look after their animals.
The Brooke’s Purpose

Our Vision

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

The Brooke delivers practical programmes and provides support, advice and infrastructure to its global network of employees, partners and supporters to make that vision a reality.

Our Challenge

100 million working horses, donkeys and mules are essential to the livelihoods of an estimated 600 million people in the developing world.

More than half of these animals suffer malnutrition, exhaustion, disease and injury in the course of their working lives.

Our Mission

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

Our Goal

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

Our Values

The Brooke’s values drive our thoughts, communications and actions.

Groundbreaking: we are a groundbreaking, evidence-based, learning organisation.

Effective: we are committed to making the best use of resources to bring about practical, lasting changes.

Collaborative: we work in an inclusive and collaborative way.

Respectful: we are respectful of animals, people, cultures and the environment.

Passionate: we are an international organisation of passionate and dedicated people, determined to improve the welfare of working horses, donkeys and mules.

Accountable: we strive to be accountable and transparent throughout our work.

1 Based on the United Nations’ estimate of the global equine population and the Brooke’s own research.
2 This is informed by the Brooke’s programme of animal welfare assessments.
3 Good equine welfare implies both fitness and a sense of well-being and is best defined by the Five Freedoms (issued by the Farm Animal Welfare Council in December 1979) comprising freedom from hunger and thirst, discomfort, pain, injury or disease, fear and distress and freedom to express normal behaviour.
Trustees’ Report

The Board of Trustees present their report together with the audited financial statements of the Brooke for the year ended 31 March 2010. The Brooke is incorporated as a company under the Companies Act 2006 and is registered with the Charity Commission for England and Wales.

The Brooke’s vision for the future where all working animals have easy access to clean water.
What we do

The Brooke works directly and with partners to improve the welfare of working horses, donkeys and mules through the alleviation of existing suffering and the development of equine animal welfare practices and facilities to prevent and reduce suffering in the future. The charitable activities can be categorised as follows:

Direct veterinary and animal health services
Brooke staff and staff employed by Brooke-funded affiliates and partners provide veterinary and animal health services in order to relieve the suffering of working horses, donkeys and mules. To support this activity during the year the Brooke employed and funded over 140 vets in its international operations. This appears in our accounts as Direct intervention.

Prevention of welfare problems – working with communities
Most of the welfare problems that the Brooke encounters could have been prevented if owners, service providers and local communities had adequate information and could access essential services. The Brooke, through its affiliates and partners, works with communities to understand and respond to issues that affect the welfare of their animals: provide training in equine care to local vets, animal health workers and farriers; deliver animal welfare information through radio broadcasts to people in remote areas; support programmes in schools to engage with children who work with or can influence animal owners; identify the most prevalent and severe problems that affect equine animals; and develop appropriate activities to improve animal welfare in a measurable way. This appears in our accounts as Prevention of welfare problems.

Influencing for improved animal welfare
The Brooke works to persuade key institutions and organisations (governments, local and international non-governmental organisations - NGOs) to include the welfare of working equine animals in their policy development work and programme design and implementation. It does so by emphasising the extent to which poor communities depend upon horses, donkeys and mules to sustain their livelihoods. In this way we will increase the investment in equine animal care far beyond what could be achieved solely through its own resources. This appears in our accounts as Influencing.

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

The Brooke is committed to expanding the geographical reach of our work. This is in line with our commitment to improve the welfare of two million working horses, donkeys and mules every year by 2016.

We currently work in 11 countries across Africa, Asia and Latin America and we have selected a number of countries for future expansion, as shown on the map. The Brooke has a number of criteria helping us to decide which countries we should work in. These include countries with:

- high numbers of working horses, donkeys and mules
- high levels of human poverty (using the United Nations’ Human Development Index)
- potential partners with a common goal
- adequate security to be effective

Key

- Where the Brooke works in 2010
  *Countries we have started working in since 2006

- Countries considered potential areas of operation

- Projects funded under Small Initiatives Fund (SIF)

- The Brooke, Brooke Netherlands and American Friends of the Brooke
Our approach

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

We are also consolidating and, in some cases, expanding our work within our existing countries of operation by developing the capability of partners and affiliates, supporting programmes as they develop five year country strategies within the Brooke’s wider international strategy framework.

A groundbreaking approach
The Brooke is at the leading edge of applying learning in animal welfare from methods that have been used successfully in a human health and development context by international non-governmental organisations (INGOs). This approach, known as Participatory Rural Appraisal (PRA), is well established and includes working through group exercises, role-play and pictures. This means:

• We work with communities, so that improvements to the welfare of working horses, donkeys and mules come from the communities themselves, helped and guided by the Brooke.

• Individuals and communities really understand these solutions, building on their existing knowledge and ensuring better care for their animals.

This ensures that we are making a long-term, sustainable improvement to the lives of animals and the poor communities that rely on them.

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

• Identifying the areas where most animals are suffering and the causes. We do this by assessing the welfare of hundreds or even thousands of animals and by looking at the broad risks for poor welfare arising from their environment, their owner’s situation and type of work they do.

• Prioritising the most common or severe problems and analysing their causes in more detail with animal-owning communities, enabling us to develop appropriate and effective welfare improvement programmes with them which incorporate scientific evidence.

• Planning welfare improvement interventions with animal owners and users, animal health workers, policy-makers and others who can influence working equine welfare, in order to develop and apply appropriate and long-lasting solutions.

• Monitoring and evaluation of the results to ensure that interventions have been effective and to share our learning within, between and beyond the countries where we work.

In support of our evidence-based approach in 2009/10 we published a number of papers to share learning about equine animal health, behaviour and welfare. These are listed on page 50.
What we aimed to do in 2009/10

In last year’s Annual Report we set out our aims and objectives for the coming year. Below is an overview of how we performed against those objectives.

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

Our aims and achievements
Despite the economic uncertainties at the start of the year, significant progress has been made against our aims and objectives for 2009/10.

Increasing our impact
During the year, we have focused even harder on making a lasting, long-term difference to working equine welfare through our work, as well as providing immediate relief to suffering and solutions to problems. A new animal welfare policy was approved by the Trustees in October and a number of procedures and guidelines have been developed to give greater clarity to our country programmes. Vet teams are better trained and structured to deliver quality services and provide support to strengthen others. For instance, the Brooke India team has worked directly with our partners in Nepal and Afghanistan to share knowledge and skills. Similarly, the Brooke Ethiopia team has trained government vets in specialist equine skills. Clinical audits have been undertaken in Egypt and outputs used to inform improvements to programme activities.

Our expansion plans have included a pilot project in Senegal, West Africa; a new country of operation for the Brooke. We have also expanded in India through our partners. This type of partnership work has been complemented by the development of partnership strategies across a number of our countries of operation, following the approval of our partnership policy in December. We have agreed a way forward in Jordan, where we recognise that the Brooke has made a difference and it is now time for others to take up their responsibilities to ensure the improvements continue, supported by our team.

Sefe from Shashego, Ethiopia, ensures her donkey Limu has adequate food and shelter.
The Brooke believes it is just as important to educate children as it is to educate adults for they are tomorrow’s owners.

Expanding our influence

We have begun work on building international networks and promoting the Brooke as an evidence-based, quality-focused, leading equine welfare organisation through the publication of several Brooke-funded papers. We have held several expert meetings to bring different peer groups together to exchange experiences and build knowledge on good practice.

Through the year, the Brooke planned a programme of high-profile events to influence positive welfare improvements for working horses, donkeys and mules, including the expert meeting ‘Alleviating poverty through working equine welfare’ which took place in May 2010. This brought together institutional bodies and sector specialists to discuss how we can increase our impact by working more closely with international development organisations and to explore the links between improving the welfare of working animals and the alleviation of poverty. The event was chaired by Dr Andrea Gavilani of the European Commission.

Building support for our mission

Overall the 75th anniversary year was excellent. We took the opportunity to mark this milestone and as a result, 2009/10 was a record-breaking year in terms of income and growth in the number of supporters. Further details can be found in the Fundraising and Communications section of this report.

Reviewing our strategy

Following the Trustees’ approval of our purpose statement in March 2009, which included the vision, challenge, mission and goal, a mid-term review was completed bringing together a clear understanding of the Brooke’s strategy in the form of five strategic objectives and a set of organisational values. Details of our international strategy and our progress to date can be found at www.thebrooke.org/internationalstrategy

This process involved Trustees and employees across all Brooke organisations and consultation with external individuals and organisations. This has ensured a robust strategy and clear ownership of the most effective way forward for the Brooke to make the best use of our resources to improve the lives of working horses, donkeys and mules and the lives of the people who rely on these hard-working animals across the developing world.
5 Refreshing our governance framework

In December 2009, the Brooke Trustees approved a set of international governance principles creating the foundation of a more effective governance framework and identifying and developing a number of important control mechanisms. A policy framework has been established and new grant agreements developed to include adherence to key policies. A memorandum of understanding was signed with Brooke Egypt. New articles of association were approved by the Board and the conflict of interest policy strengthened. Terms of reference for the Brooke’s Trustees and committees were updated and new officer roles of Vice-Chairman and Honorary Treasurer were agreed.

During the year, a recruitment process for a new Chairman was undertaken and Peter Davies was successfully appointed in October 2009. The terms of reference, programme of work and standing agenda for the senior management team has been enhanced, formalised and adopted.

The role of the international senior management team, which includes country directors and senior managers from all our country programmes, has been strengthened. This team provides an important link across our international programmes and for the first time involves our colleagues from Brooke Netherlands.

Finally, the Brooke’s risk register has been integrated into the planning process. Country programmes have undertaken their own assessment of risks and identified appropriate actions.

6 Measuring our success

Good progress has been made on improving accountability across the organisation, although it continues as a focus for the Brooke in 2010/11.

A logical model was established to underpin planning and reporting developments and the quarterly reporting formats for country programmes were made consistent and developed to include additional performance indicators.

We have also redefined the way we calculate the number of animals benefiting from our work and further details on this can be found in the section ‘The outcome of our work’, later in this report.

In addition, the Brooke welfare assessment was developed to be a more effective monitoring tool and a user-friendly way of presenting data has been piloted. Digital data collection forms for welfare assessments have been developed and field testing of the electronic clipboard and newly designed form has been carried out in Kenya.
Supporting the Brooke network of organisations

There has been an increase in support from the UK-based teams to the wider Brooke network of organisations, particularly in the area of HR, ICT and Finance. Financial control audits took place in Pakistan and a follow-up audit in Ethiopia. Support visits were made to Kenya, Ethiopia, Egypt and Jordan.

A job evaluation process was undertaken and all salaries were benchmarked to ensure that the Brooke is in line with other charities and that employees were paid appropriately and fairly for the role and responsibilities they carry out. HR processes were strengthened and similar surveys were also undertaken in India, Pakistan, Egypt and Ethiopia.

So that we can provide a more effective service for our supporters and handle donations and queries efficiently, a new supplier was trialled and contracted and The Brooke Shop website was launched and integrated with our database.

Improvements were made to the IT systems to support business continuity arrangements, and also to increase the effectiveness of our operations.

Following Board approval of a global security policy in June, substantial progress has been made on strengthening security and crisis management arrangements, including the provision of training. In December, our emergency funding policy was updated. This has all been undertaken to reduce the risks we carry as an international organisation operating in a number of challenging countries and will ensure we are better prepared to respond to any future emergency situation.
The outcome of our work

The Brooke is committed to doing whatever it takes to achieve its goal of improving the lives of two million working equine animals a year by 2016.

We are currently developing a monitoring and evaluation system, enabling us to more accurately measure outputs as well as the longer term impact of our work. As an important part of this process we have introduced a new, clearer and more consistent way of measuring the numbers of working horses, donkeys and mules benefiting from our activities and programmes.

We have developed this system by using our own expert understanding of working equine animal welfare and combining that with established learning from how human health services approach the need to measure benefits and outcomes for people.

This has led the Brooke to develop a new approach for recognising the number of animals benefiting from its animal health services or community activities. For example, if a community animal health worker travels around an area providing assistance and training, the number of beneficiaries of this service are all of those animals and their owners who have access to it, not just those who actually made use of it.

In calculating the number of working horses, donkeys and mules falling within the scope of services that the Brooke provides or supports, we estimate the number of working equine animals in the geographic areas covered by our operations. This is called coverage.

In addition to estimating the number of animals we help in terms of access to our services, the Brooke also calculates the number of working equine animals (through their owners) that take up our services, such as check-ups, preventative, general or emergency treatment. As well as looking at these direct animal services, the Brooke also estimates the number of animals benefiting because their owners and communities are working with Brooke-supported teams and actively taking part in training, awareness-raising and building skills to improve equine animal welfare in their household or community, whether that be on a one-off or continual basis. This is called take-up.

In the future, we will start measuring the number of animals that benefit from our activities to influence individuals, veterinary and training establishments, local, national and international institutions, including governments, to take responsibility for ensuring a better policy environment for working equine animals. This will cover not only working horses, donkeys and mules within the countries where we operate, but also beyond.

Donkeys rest after their goods have been unloaded at a market in Hossanna, Ethiopia.
Helping animals, helping people

In 2009/10 the number of horses, donkeys and mules benefiting worldwide was 742,600 (coverage), some 12,000 more animals than we’ve ever helped before. This is 2% higher than the 730,000 animals ‘reached’ last year.

This means that more than four million people relying on these animals to earn a basic livelihood to support their families have also benefited from our work to ensure working animals have healthier lives.

In 2009/10, we expanded some of our operations for working animals, both within countries where we operate, such as Guatemala, but also within new countries such as Senegal, where we have begun a pilot project. However, we did not significantly increase the geographical spread of our operational activities, but rather concentrated on improving the depth and quality of our services.

In 2010/11 we plan to help more than 800,000 working horses, donkeys and mules - that’s nearly 60,000 more animals than ever before benefiting from access to the various services that the Brooke provides or supports.

However, this figure is likely to increase in future years as we haven’t included animals benefiting from our awareness and influencing activities, such as our radio programmes in Guatemala and Kenya or our activities to influence policy-makers.

Quality, not just quantity

Of course, we don’t measure the impact of our work in terms of quantity alone (the scope and scale of our interventions), but also aim to measure our work in terms of quality (the effectiveness and efficiency of our interventions) for working animals and the communities these animals work in.

The Brooke provides or supports a range of services to deliver improved animal welfare, so that working horses, donkeys and mules have healthier, happier lives.

There is a different balance of activities within each of the country programmes based on what is required locally. For instance, in Egypt and Pakistan, we have our own veterinary and animal health teams, who undertake treatment and work with communities to help them care for their animals. In other countries, such as Ethiopia, we focus on training and increasing awareness of effective animal care among animal health providers as well as wider community engagement to improve welfare.

Across our country programmes there is a mix of activities under the following headings:

• Direct veterinary and animal health services
• Prevention of welfare problems - working with communities
• Influencing for improved animal welfare
• Practical research for improved animal welfare
Review by country

In this section we have selected some of the most significant activities from our country programmes which have helped improve working equine animal welfare during 2009/10.

Afghanistan

Working through our partner, the Dutch Committee for Afghanistan (DCA), we concentrated on training and supporting community animal health workers and other animal health providers, such as farriers.

Prevention of welfare problems – working with communities

More than 3,890 animal owners or users attended community engagement sessions facilitated by the Brooke-funded teams throughout the year. They report that there have been changes in attitude and practice resulting from these awareness sessions. One such example is of a community in Kabul using locally available material to construct animal troughs, making water regularly available to more than 100 animals.

The programme conducted baseline research at the start of the project in 2008/09, designed to capture and document the knowledge, attitudes and practices of over 1,000 owners and users of equine animals. This has been followed by gaining a better understanding of the role of women and children in caring for equine animals. The initial results have given the team a much more comprehensive understanding of the owners and further analysis will be undertaken in 2010/11.

Egypt

The Brooke Egypt programme has delivered treatment through its own veterinary and animal health teams (working in static and mobile clinics), increasing the capacity of local animal health service providers, including private and government vets in specialist equine health, para-vets and farriers.

Direct veterinary and animal health services

We have six static clinics and 30 mobile teams working across seven project areas: Cairo, Luxor, Aswan, Edfu, Alexandria, Marsa Matrouh and the Nile Delta. These teams provided general, emergency and preventative treatment to thousands of animals and information on animal care to their owners. Cooperation with community health workers continues, focusing on building their skills and transferring greater responsibility for basic first aid. Clinical audits were undertaken to improve the quality of our services.

Prevention of welfare problems – working with communities

No significant expansion was planned for 2009/10 as Brooke Egypt focused on increasing the intensity of its work with the animals at highest risk of poor animal welfare within existing areas. However, 230 communities were supported, which was a small increase (+1%) on the previous year. A range of messages were relayed to equine animal owners and users to encourage effective grooming, daily hoof care, regular hoof trimming, better harnessing, seasonal clipping and the provision of water.
Brooke Ethiopia worked with the Organisation for Rural Development (ORDA) in the Amhara region and developed a new partnership with Send a Cow in the Southern Nations, Nationalities and People’s Region (SNNPR). Brooke Ethiopia concentrated on delivering quality, but affordable, equine animal health services through a network of community animal health workers and government veterinary clinics in health posts. These animal health workers and professionals were trained and supported by our welfare specialists.

**Prevention of welfare problems – working with communities**
Brooke Ethiopia reported that there had been an increase in the average number of equine animals accessing the services provided by the community animal health workers. This has increased from five animals per month per community animal health worker before the Brooke’s pilot project was established, to 35 by the close of 2009/10.

**Practical research for improved animal welfare**
The programme team know that equine animal owners and communities and their livelihoods exist under conditions of perennial threats of drought and food insecurity. These are threats which also affect their working horses, donkeys and mules. Brooke Ethiopia began a study in 2009/10 to understand the impact of climate change, particularly droughts, and the contribution working equine animals (numbering over seven million in Ethiopia) make to the household economy and the livelihood systems. The findings of these studies will have a practical application in the way we work in Ethiopia and also has the potential to inform key policy-makers, donors and other development stakeholders of the importance of working equine animals to poor communities’ well-being and survival strategies. The studies were completed at the end of July 2010.

---

**Guatemala**
The Brooke worked through partners Equinos Sanos para el Pueblo (ESAP) and Conrado de la Cruz. The programme covered two regions of Guatemala, Chimaltenango and El Peten. ESAP provided access to veterinary resources in 21 communities in Chimaltenango and 30 communities in El Peten through ESAP vets and local individuals. ESAP also worked with communities to improve animal welfare.

**Prevention of welfare problems – working with communities**
‘Horse days’ – special workshops to engage communities in animal health – were arranged throughout the year. This raised awareness of key messages, including information about recognising diseases such as encephalitis and equine influenza. Equine owners were taught how to recognise the early symptoms and also learnt how to recognise and respond to certain animal behaviour. Radio broadcasts were also used for the first time in 2009/10 to disseminate key equine welfare messages through community radio - the main source of information for most rural people.

**Practical research for improved animal welfare**
In 2009/10 ESAP was trained by the Brooke in the use of welfare assessment. It has in turn trained 12 community welfare assessors who are able to use welfare assessment to monitor change in welfare.
India

Brooke India operated through directly managed teams in nine districts of Western Uttar Pradesh, the state with the highest concentration of working equine animals in India, developing its partnership network in Uttarkhand and Rajasthan.

Direct veterinary and animal health services
Brooke India has found that in the areas where it has been working closely with communities, there has been a drop in the number of emergency cases presenting for treatment, dropping from 20% of all cases in 2008/09 to 9% of total cases. Further analysis is needed but this is an indication that better care for animals is having a positive effect.

Prevention of welfare problems – working with communities
Following our efforts to help communities make positive welfare changes, a large number of communities are taking collective action to improve animal welfare. This includes activities such as regularly cleaning Tonga stands, road levelling and collective purchasing of improved feed, saddle materials, salt, lime, oil and cart repairs. These activities have taken place at Gonda in Aligarh, Turkman Gate and Mangolpuri in Delhi, Kaithwadi in Meerut and Nanota in Saharanpur.

Local animal health service providers have started using disposable needles and improving their skills in vaccination, as well as displaying improved knowledge of life-threatening diseases (symptoms and primary care) and adopting welfare friendly handling and restraining practices.

Jordan

The Brooke Jordan programme underwent a change of approach in 2009/10, as local stakeholders took on additional responsibility.

Direct veterinary and animal health services
The Brooke ran the clinic before handing this over to the Ministry of Agriculture in March 2010. The Brooke continues to build the capacity of the government vets to ensure the clinic is able to deliver quality services to working equine animals in the surrounding area.

Influencing for improved animal welfare
Following work with local organisations, including the Horse Owners’ Association, Petra Park Authorities and Ministries, the Brooke has been able to hand over responsibility for veterinary services to the local government, who have recognised the importance of providing these vital services. The handover which took place in March 2010 was an important achievement.

Prevention of welfare problems – working with communities
During 2009/10 it was recognised that as a result of the Brooke’s ongoing work to increase understanding of good animal care at Petra, significant improvements to animal welfare had been achieved. A number of harmful practices, such as firing and nostril sitting had been eradicated and serious cases of dehydration are also a thing of the past. From March 2010, following the change of approach, two Brooke-funded team members, including a vet, were confirmed in post and will concentrate on education, training and awareness-raising to support further improvements to animal welfare, and make long-term changes to attitudes and behaviour.
Kenya


Direct veterinary and animal health services and prevention of welfare problems – working with communities

In 2009/10, funded and guided by the Brooke, Practical Action supported 100 community animal health workers, training them to provide affordable quality health services to 30,000 donkeys, owned largely by pastoralist and nomadic families in four districts of Mandera (Mandera town, Elwak, Rhamu, Takaba). Community animal health workers are vital for the provision of animal health services since there are no private vets and only two government vets in this remote area.

Influencing for improved animal welfare

KENDAT is working with the animal health assistants’ association, FARM-Africa, the Community Animal Health Network and other organisations to bring about a change in the law, currently resulting in restrictive practices in terms of treatment, requiring animal health assistants and livestock technicians to be supervised by a veterinarian in almost all of their work. From an animal owner’s point of view, the present system is more expensive and less accessible and from an animal’s point of view, could potentially lead to owners being unable to or being slow to seek treatment.

In 2009/10 KENDAT’s radio programme was better directed to reach the donkey owners in their areas of operation using local FM radio stations. This has been accompanied by greater understanding and use of methodologies to gauge the impact of the radio programmes in terms of the changes in practices and behaviour of the donkey owners and ultimately the animals themselves.

Nepal

The Brooke works through a partner, Animal Health Training and Consultancy Services, to deliver an animal health and welfare project. Brooke India works closely with our partner to ensure that learning and skills are shared.

Prevention of welfare problems – working with communities

Following success in delivering improved animal welfare in higher altitude areas, where work was focused at the start of the project, in 2009/10 the programme moved its focus to areas of great need in the ‘terai’ or plains area of Nepal, encouraged and supported by the India programme team.
Pakistan

Brooke Pakistan focused its work in and around eight urban centres in Pakistan: Lahore, Peshawar, Multan, Mardan, Gujranwala, Faisalabad, Jaffrabad and Karachi.

Direct veterinary and animal health services
The quality of the work was maintained and developed through the existing 30 mobile teams in the main urban centres of Pakistan. The six static clinics continued to offer direct treatment and training. More than 57,000 general, emergency and preventative treatments were administered during the year.

Prevention of welfare problems – working with communities
A total of 130 awareness-raising camps were conducted. In addition to other activities during the camps 36 community-based animal health workers and 85 local animal health and service providers were trained as part of a pilot project to reduce dependency on Brooke Pakistan for primary level treatment. Individuals were then able to go on to provide services and treatments to equine animals with monitoring and training support being provided by Brooke Pakistan.

Brooke Pakistan worked to provide sustainable improvements in equine animal welfare in 220 communities. Steps were taken to develop new partnerships, for example, training of Community Livestock Extension workers through the government-sponsored Rural Support Programme.

Occupied Palestinian Territories

The Brooke works with Partner Agricultural Development Associations to deliver an animal health and welfare project. During the year, it was agreed not to renew our partnership with Safe Haven for Donkeys in the Holy Land as we no longer had similar objectives.

Direct veterinary and animal health services and prevention of welfare problems – working with communities
Partner Agricultural Development Associations has an extensive network of community-based organisations in the Occupied Palestinian Territories involved in agriculture projects. During 2009/10 the team covered 42 locations in 13 villages in three governorates of the Occupied Palestinian Territories (Nablus, Jenin and Tulkarem) using a mobile clinic and it developed a network of equine service centres, providing farriery services, saddles and harnesses and basic treatment, as well as donkey clubs to raise awareness and carry out animal welfare education activities.
Prevention of welfare problems – working with communities and practical research for improved animal welfare

The Brooke works through partner, Agronomes et Vétérinaires Sans Frontières (AVSF) in Senegal. In January 2010, a 15-month pilot project was established in Vélingara, Casamance region. It is an area with high disease risk (trypanosomiasis), high levels of poverty and food insecurity with extremes of climate and temperature. The field visits revealed poor animal welfare. The project is expected to be the start of a wider regional programme.

During the year, our work was specifically focused on research to establish the structure of our pilot project and initial activities to support the prevention of welfare problems.

Donkeys wait to be loaded at a timber market in Ethiopia.
Fundraising and communications review

Communications
The Brooke was able to sustain the significant growth in its media coverage achieved in the previous year, with 650 articles published about the Brooke. Major successes included pieces in The Daily Telegraph, Daily Express, Daily Mail and the Daily Mirror. There was considerable coverage of the launch of our ‘Responsible Tourism’ campaign, highlighting the ‘Happy Horses Holiday Code’, helping tourists make a contribution to improving the welfare of horses and donkeys working in the tourist industry and also in response to our survey drawing attention to the traditional myths impacting on animal welfare internationally and comparing those myths with widely held beliefs in the UK. We were also able to secure coverage across ten BBC and ITV news bulletin features in response to our 75th Anniversary supporter tour. In addition, the Brooke increased its online activities so that it can engage better with its supporters and share more information about our work in the developing world.

Fundraising
In 2009/10, we aimed to raise £12,446,000 and in fact raised £13,165,000, a record amount for the Brooke, making it the most successful fundraising year ever. With the economic situation continuing to be difficult, especially in the countries where we fundraise, this is an excellent achievement and sincere thanks are due to all the individuals who fundraise for or donate to the Brooke.

Voluntary donations and trading (excluding donations from Brooke Netherlands) reached £7,105,000, which was 54% of total fundraising income, representing an increase of 7% on the previous year. The cost of generating funds in 2009/10 was £3,426,000 (excluding support costs – see note 7a), 5% below plan.

American Friends of the Brooke
American Friends of the Brooke donated income of $548,000 in 2009/10. This success is thanks to the generous involvement of its Trustees, individual supporters, foundations and trusts who support the work of the Brooke across a number of country programmes. The economic outlook means that 2009/10 has been a period of consolidation rather than expansion for American Friends of the Brooke.

Brooke Hospital for Animals Nederland
Brooke Netherlands had another successful year, against the backdrop of economic recession, contributing £898,000 in 2009/10. This success is thanks to the generous involvement of its small team, Trustees, individual supporters, foundations and trusts, who support the work of the Brooke across a number of country programmes.
Our supporters

During 2009/10, our 75th anniversary year, the Brooke has worked hard to involve supporters with its work through its communications and a supporter conference. The conference was held in October at St James’s Palace, London. Guests were honoured by the presence of the Brooke’s President, HRH The Duchess of Cornwall, who spoke of her admiration for the Brooke, and presented our first-ever Excellence Awards.

These awards celebrated the commitment and efforts of individuals and teams working in the field, and the brilliant efforts of our many volunteer fundraisers across the UK.

The event reflected on the successes of the past 75 years, and also included talks about the Brooke’s country operations and future plans.

The Brooke supporters voted for the ‘veterinary and community awards’, and a committee (including members of the Brooke family and the editor of Pony magazine) voted on the ‘supporter awards’.

Excellent growth in voluntary income was maintained due to the kind support of individuals who donate, give through their wills or take part in or organise events. The Brooke also receives important support from regional fundraising groups (35 around the UK and several in other countries), trusts and companies.
Looking ahead: Aims for 2010/11

In March 2010 the Brooke published its international strategy, which set out our five strategic objectives and reviewed our progress to date and ambitions for the future.

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

We will do this by:

- Completing the implementation of our new welfare policy and minimum standards, to ensure they are sustainable at community level.
- Undertaking sector leading research and effectively disseminate findings.
- Expanding in Senegal, West Africa, and developing our plans for future expansion.
- Improving project management, specifically planning, monitoring, evaluation and reporting.
- Sharing learning, including vets online resource, similar to the ‘Wikipedia’ approach.
- Implementing international governance principles, to include overarching agreements with our affiliates and Brooke policies.

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

We will do this by:

- Developing our influencing policy and strategy and begin implementation.
- Sharing learning across the animal welfare sector with expert meetings.
- Organising high-profile events, including the 6th International Colloquium on Working Equids: Learning from others, an international conference that the Brooke is organising, and Alleviating poverty through working equine welfare, an expert meeting to explore the links between improving the welfare of working animals and the alleviation of poverty.
- Developing the Brooke website, including new sites for Brooke affiliates and branches, so that it provides specialist information and meets the needs of those who can directly or indirectly impact on animal welfare.
We will inspire a diverse range of supporters in order to expand our funding base and increase our income through new, repeat and upgraded support.

We will do this by:

- Increasing our income target for 2010/11 to £13.9m, which we hope to achieve by working closely with our existing supporters and finding new supporters for our work, both in the UK and beyond.
- Investigating diversification of our income sources, specifically researching international and institutional opportunities.
- Developing our supporter care strategy, to ensure we are providing excellent service to all our supporters.

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

We will do this by:

- Developing our communications strategy, through our team and International Communications Officers.
- Strengthening our online presence so that the work of the Brooke is accessible to a broad, international audience of supporters, organisations and professionals.
- Establishing our brand with a coherent and consistent approach, supported by appropriate trademarks and licensing agreements.

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

We will do this by:

- Establishing our international advisory council and building our international policy framework to ensure effective and secure use of resources and skills.
- Sharing learning, specifically knowledge management through cross organisational working and developing our online information management system, supported by an upgrading of our IT infrastructure.
- Continuing to support the professional development of our employees, with a particular emphasis on leadership and management development.
- Developing our organisational monitoring and reporting, including key performance indicators.
Financial review

Despite a difficult economic climate in which many charities experienced falling income levels, the Brooke’s total incoming resources increased 11% from £12,191,000 in 2008/09 to £13,483,000 in 2009/10. This reflects a 29% or £1,148,000 increase in legacy income after the stagnation of the prior year, together with a 5% or £354,000 increase in donations.

In 2009/10 the Brooke continued to invest in fundraising activities to build future income, but at a lower level than in 2008/09. In particular the ‘Help Both’ awareness raising campaign which ran in 2008/09 and cost £532,000 was not repeated in 2009/10. Total expenditure on fundraising and communications activities (excluding trading) was £3,426,000, a 10% reduction on the prior year expenditure of £3,804,000.

Governance costs fell by 7% from £176,000 to £164,000 reflecting significantly lower Trustee travel and accommodation costs offset by the full year cost of a Governance Manager and the legal costs of revising the Brooke’s Articles of Association to reflect changes in company law.

Given the uncertain economic climate, only modest expansion to programme work was planned for 2009/10, primarily an expansion to our work in India and expansion into a new territory, Senegal in West Africa. Despite our expansion into Senegal at a cost of £207,000 the total expenditure on charitable activities at £8,682,000 remained in line with the prior year. For the most part this reflected a stronger pound which reduced the sterling cost of overseas activities. However, cost efficiencies were also achieved by the new management team in Ethiopia, in addition to delays to the Organization for Rehabilitation and Development in Amhara (ORDA) project which also reduced expected expenditure in the year. Despite the impact of the strengthening pound total overseas grants increased by 2% on the prior year. The UK costs of the international team increased by 5% on the prior year.

Support costs (which exclude governance costs) grew by £115,000 (15%), £77,000 of which was a result of one-off IT consultancy costs, mainly in respect of a content management system which will allow us to bring website hosting in-house and reduce costs in future years, and £16,100 for professional fees incurred as a result of our landlord going into receivership.

When the budget was set in March 2009, a net deficit of £2,459,000 was planned. However, as a result of both above budget revenues and an under-spend on budgeted charitable expenditure the actual result was a modest net surplus of £359,000. As a result of both the surplus for the year and more significantly the increase in the value of the Brooke’s investment portfolio (an unrealised gain of £2,024,000 reinstating all the losses experienced last year), total reserves increased from £7,820,000 to £10,202,000 at the year-end, £935,000 less than the total reserves of £11,137,000 at 31 March 2008.

The Trustees have identified no material uncertainties that cast significant doubt about the ability of the Brooke to continue as a going concern.
Financial strategy

Reserves policy
The Board of Trustees undertakes a review of the reserves policy annually. The most recent review took place in December 2009.

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

i. ensure the future security of the Brooke by retaining sufficient funds to enable it to function effectively in the short-term, while bearing in mind the fact that these funds will continue to be applied to the pursuit of its charitable objectives in the long-term,

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

iii. protect the work of the Brooke against fluctuations in voluntary income,

iv. protect the work of the Brooke in the event of overseas expenditure increasing as a result of adverse foreign exchange movements,

v. spread the use of legacies or large gifts that cannot be used immediately over time through planned expansion,

vi. protect the work of the Brooke against fluctuations in the value of its investments resulting from stock-market and foreign exchange movements,

vii. enable the Brooke to restructure its operations in an orderly and compassionate manner, in the event of such action being necessary,

viii. provide funds for the expansion of overseas charitable activities, particularly in the target regions of Africa, Asia and Central America,

ix. provide a lump sum to meet any contingencies other than those detailed above.

The policy links the Brooke’s reserves to major financial and other risks identified as part of the annual planning process. Individual risks have been quantified and the level of reserves required calculated on the basis of total risk. Applying this policy, the minimum required level of reserves at 31 March 2010 was £7,486,000. This was covered by total unrestricted reserves of £9,781,000, made up of both designated and general funds. The majority of the excess of unrestricted funds over the required minimum reserves is planned to be expended in 2010/11.

Designated funds
In March 2008, the Board of Trustees approved the designation to further phased expansion overseas of a fund equal to the lower of £7m or the surplus of unrestricted funds over minimum reserves required according to the reserves policy at that time. As at 31 March 2010, designated funds stood at £4,836,000 after adding net gains on investment of £1,022,000 and charging costs of £207,000 for the Senegal expansion against the fund.

The Trustees have the power to reduce the level of designated funds and thereby increase general funds should the need arise or if any of the risks identified in the reserves policy were to occur. During 2010/11 the Board plan to review the level of designated funds as our expansion plans are refined.

This fund will enable the Brooke to continue expanding its work overseas, both in current countries of operation and in new areas. It will be drawn down gradually over the coming years, in line with our expansion plans.
Investment policy
The Brooke’s investment powers are set out in its Memorandum and Articles of Association. In accordance with those powers, the Board has appointed professional fund managers to manage the investment portfolio, which represents a substantial proportion of the Brooke’s reserves. The fund managers are issued with investment guidelines which are determined by the Finance Committee on behalf of the Board.

The Brooke’s investment objectives are to:

i. safeguard its funds by making secure investments that will grow in value sufficiently to protect the funds against inflation,

ii. generate the best possible return from these funds in order to assist the Brooke to carry out its purposes, within the limits of safety detailed in (i) above.

The Board reviews the investment policy annually, most recently in December 2009.

At 31 March 2010, 43% of the Brooke’s investments, including cash held in short-term investments, were held in equities and 48% was held in cash, with the remainder invested in bonds and property. Cash invested includes £2,966,000 invested in bank deposits outside the investment portfolio.

Investment performance
In 2009/10, the value of the Brooke’s investments recovered all of the substantial falls in value experienced in the previous year and the portfolio showed a net gain for the year of £2,024,000. The return on the Brooke’s longer-term investments was 5.1%, which was slightly lower than the composite benchmark which was 5.4%. The investments held in cash in various fixed-term deposits provided a return of 0.2% over the year, reflecting low interest rates during the year.
Our people

The number of staff in the UK increased from an average headcount of 58 in 2008/09 to an average of 59 in 2009/10 – reaching a total of 60 by year-end. The number of staff in the Jordan and Ethiopia branches increased from an average of 35 in the previous year to 38 in 2009/10.

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

Structure, governance and management

The Brooke is a company limited by guarantee and a registered charity. It is governed by its Memorandum and Articles of Association. During the year, The Brooke’s Articles of Association were revised to ensure they are compliant with Companies Act 2006.

Board of Trustees

Members of the Board, who are Directors of the Company for the purposes of the Companies Acts 1985 and 2006, are referred to throughout this report as Trustees. The board of Trustees is the governing body of the Brooke. It met four times in 2009/10. Trustees who served during the year are shown on page 34.

Trustees are appointed in accordance with the provisions of the Articles of Association. They are elected by the members of the Brooke in a General Meeting or co-opted to fill vacancies that may arise from time to time or as additional Trustees. Should a Trustee resign prior to the end of her or his term, a new Trustee may be co-opted to serve the remainder of that term. Trustees retire by rotation at the Annual General Meeting and may offer themselves for re-election.
Trustees do not receive any remuneration for their services.

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

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

The Board is supported by a Finance Committee, a Governance Committee and a Remuneration Committee, each meeting three times a year apart from the Remuneration Committee which met once. During the year, the Nominations Committee was merged with the Governance Committee to improve Board effectiveness.

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

**Risk management and internal controls**

As part of the annual planning process, the Board reviews the major risks to which the Brooke is exposed and has established systems to manage these risks. It is satisfied that these systems, combined with internal financial controls and the reserves policy, will ensure that sufficient resources are available to meet the immediate needs of the Brooke in the event of adverse conditions.

The Board and its Committees regularly monitor both performance against the objectives set out in the budget and five year plan and the management of major risks.

The key areas of risk are seen to exist in the areas of loss of reputation, financial control in the UK and overseas, health and safety of staff and Trustees based or travelling overseas, and disaster recovery both in the UK and in overseas operations. In the past year, exchange rate fluctuations and turbulent stock markets have also been significant risks.

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

- a clear organisational structure with appropriate levels of accountability and reporting,
- delegation of financial authority by the Board to the Chief Executive, within specified limits,
- comprehensive strategic planning, budgeting and management accounting,
- formal agendas for all Board and Committee meetings,
- formal written policies,
- clear authorisation and approval levels.

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

**Organisational structure**

The Board is responsible for approving the policies and strategy of the Brooke and for ensuring the effective use of its resources in accordance with its charitable objectives. The Board exercises overall responsibility for the direction, management and control of the Brooke by supervising the work of the Chief Executive and, through her, the staff, so the organisation is run efficiently and accountably.

In order to achieve this, the Board reviews all long-term strategic and financial plans together with annual plans and budgets; all major operational and financial policies; and all extensions of the Brooke’s work, whether through the expansion of existing operations, establishment of new operations or collaboration with new partners.

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

Brooke activities are co-ordinated from its headquarters in London. In 2009/10 the London office, with an average of 59 staff led by the Chief Executive, funded and advised all overseas operations and staff (approximately 790) and kept in touch with almost 98,000 supporters in the UK and, through Brooke Netherlands, with over 32,000 active supporters in that country.
Relationships with other organisations
In addition to our two international fundraising partners, Brooke Netherlands and American Friends of the Brooke, the Brooke has many important relationships with other organisations overseas.

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

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

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

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

During 2009/10, the following organisations worked in partnership either directly with the UK or with the Brooke operation in the country concerned:

**Afghanistan**
Dutch Committee for Afghanistan

**Ethiopia**
Organization for Relief and Development in Amhara
Send a Cow

**Guatemala**
Equinos Sanos para el Pueblo
Conrado de la Cruz

**India**
Action for Women & Rural Development (Uttar Pradesh)
Arthik Vikas Evam Jan Kalyan Sansthan (Uttar Pradesh)
Blue Cross (Andhra Pradesh)
Grameen Evam Krishi Vikas Samiti (Uttarakhand)
Help in Suffering (Rajasthan)
New Public School Samiti (Uttar Pradesh)
Sarvodaya Ashram (Uttar Pradesh)
Shramik Bharti (Uttar Pradesh)

**Kenya**
Kenya Network for Dissemination of Agricultural Technologies
Practical Action

**Nepal**
Animal Health Training and Consultancy Services

**Occupied Palestinian Territories**
Partner Agricultural Development Associations
Safe Haven for Donkeys in the Holy Land

**Pakistan**
Aga Khan Foundation (Chitral)
National Rural Support Programme

**Senegal**
Agronomes et Vétérinaires Sans Frontières
Legal and administrative details

President
HRH The Duchess of Cornwall

Patrons
HRH Princess Alia bint al-Hussein of Jordan
Sir Peter O’Sullevan CBE
Lady Trevelyan

Ambassadors
Ms Emma Milne MRCVS
Mr Nigel Payne
Lisa Bilton
Major Richard Waygood MBE

Trustees
Chairman
Major General Peter Davies CB
Vice Chairman
Mr Stephen Savage
Honorary Treasurer
Mr Lester Corp FCA
Mr Denys Bennett
Sir Robin Christopher KBE, CMG
Mr Peter Coe
Ms Cecilia Hope
Dr David Jones MRCVS
Sir David Madden, KCMG
Miss Sally Nichols
Dr Richard Philip MRCVS, OBE
Mr Patrick Rodier
Ms Ann Searight

Senior Management Team
Chief Executive
Petra Ingram FCMA

Director of International Development
Dorcas Pratt

Director of Resources
Sue Coles FCA

Director of Fundraising and Communications
Sharon Schofield

Name and Registered Office
The full name of the charity is:
The Brooke Hospital for Animals
30 Farringdon Street
London
EC4A 4HH

Company Limited by Guarantee
No: 4119581

Registered as a Charity in England and Wales
No: 1085760

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

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

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

Wansbroughs
Northgate House
Devizes
Wiltsire
SN10 5DL

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

1 Member of Finance Committee
2 Member of Remuneration Committee
3 Member of Nominations Committee
4 Member of Governance Committee
5 Appointed Chairman on 2 October 2009
6 Lady Trevelyan sadly died on the 24 November 2009
7 Resigned on 28 September 2010
Statement of Trustees’ responsibilities

The Trustees are responsible for preparing the Trustees’ Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

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

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

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

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

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

Auditors

Horwath Clark Whitehill LLP were re-appointed as the Brooke’s auditors during the year and have expressed their willingness to continue in that capacity. On 1 October 2010, Horwath Clark Whitehill LLP is changing its name to Crowe Clark Whitehill LLP.

Peter Davies, Trustee

Lester Corp, Trustee

28 September 2010
Auditor’s Report

We have audited the financial statements of the Brooke for the year ended 31 March 2010 set out on pages 38 to 50. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the Brooke’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Brooke'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 Brooke and the Brooke’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditor

The Trustees’ (who are also the directors of the Brooke for the purpose of company law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees’ Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you if in our opinion the information given in the Trustees’ Annual Report is consistent with the financial statements.

In addition, we report to you if, in our opinion, the Brooke has not kept adequate accounting records, if the Brooke’s financial statements are not in agreement with those records, if we have not received all the information and explanations we require for our audit or if certain disclosures of Trustees’ remuneration specified by law are not made.

We read other information contained in the Trustees’ Annual Report and consider whether it is consistent with the audited financial statements. The other information comprises only the Chairman’s Statement and Chief Executive’s Statement. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Brooke’s circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.
Opinion

In our opinion:

• the financial statements give a true and fair view of the state of the Brooke's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

• the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

• the financial statements have been prepared in accordance with the Companies Act 2006; and

• the information given in the Trustees’ Annual Report is consistent with the financial statements.

Naziar Hashemi
Senior Statutory Auditor
For and on behalf of
Crowe Clark Whitehill LLP
Statutory Auditor
St Bride’s House
10 Salisbury Square
London
EC4Y 8EH

14 October 2010
Statement of Financial Activities
for the year ended 31 March 2010

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted Funds 2010</th>
<th>Restricted Funds 2010</th>
<th>Total Funds 2010</th>
<th>Total Funds 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Incoming resources**
- **Incoming resources from generated funds**
  - Voluntary income: £11,331,028
  - Activities for generating funds: £66,552
  - Investment Income: £317,421

**Total incoming resources**: £13,482,706

**Resources expended**
- **Costs of generating funds**
  - Fundraising: £3,426,326
  - Fundraising trading: cost of goods sold and all other costs: £47,957
  - Supporter Services: £753,350
  - Investment management costs: £50,287

**Costs of generating funds**: £4,277,920

**Net incoming resources available for charitable application**: £9,204,786

**Charitable activities**
- **Direct intervention**: £3,737,468
- **Prevention of welfare problems**: £3,805,901
- **Influencing**: £510,706
- **Research**: £628,213

**Total charitable activities**: £8,682,288

**Governance costs**: £163,598

**Total resources expended**: £13,123,806

**Net incoming/(outgoing) resources before other recognised gains and losses**: £358,900

**Gains/(Loss) on investment assets**: £2,023,530

**Net movement in Funds**: £2,382,430

**Total funds brought forward 1 April**: £7,397,106

**Total funds carried forward 31 March**: £9,781,216

All the above results derive from the continuing activities of the Brooke. There are no other gains or losses other than those shown above. The surplus determined under the Companies Act 2006 is £358,900 (2009: deficit of £1,455,054).

The notes on pages 41 to 50 form part of these financial statements.
## Balance Sheet

**as at 31 March 2010**  
**Registered Company Number: 4119581**

<table>
<thead>
<tr>
<th>Notes</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible Assets 2b, 11</td>
<td>427,188</td>
<td>524,084</td>
</tr>
<tr>
<td>Investments 2c, 12</td>
<td>7,982,939</td>
<td>5,829,689</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,410,127</strong></td>
<td><strong>6,353,773</strong></td>
</tr>
</tbody>
</table>

| **Current assets** |       |        |
| Debtors and prepayments 14 | 1,228,743 | 1,186,109 |
| Cash held in short-term investments 2c | 4,074,756 | 4,211,696 |
| Cash at bank held in short-term deposits | 2,966,097 | 2,392,325 |
| Cash at bank and in hand | 457,705 | 549,236 |
| **Total** | **8,727,301** | **8,339,366** |

| **Current liabilities** |       |        |
| Creditors: amounts due within one year 15 | 6,935,010 | 6,873,151 |
| **Net current assets** | **1,792,291** | **1,466,215** |

| **Net assets** | **10,202,418** | **7,819,988** |

| **Funds** |       |        |
| Unrestricted income funds: |       |        |
| General funds 13 | 4,944,983 | 3,375,999 |
| Designated funds 2h, 13 | 4,836,233 | 4,021,107 |
| Restricted income funds 2h, 13 | 421,202 | 422,882 |
| **Total funds** | **10,202,418** | **7,819,988** |

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

Peter Davies, Trustee  
Lester Corp, Trustee  
28 September 2010

The notes on pages 41 to 50 form part of these financial statements.
# Cashflow Statement

## for the year ended 31 March 2010

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net incoming/(outgoing) resources for the year</td>
<td>£358,900</td>
<td>£(1,455,054)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>£135,638</td>
<td>£94,385</td>
</tr>
<tr>
<td>Increase in debtors</td>
<td>£(42,634)</td>
<td>£(500,198)</td>
</tr>
<tr>
<td>Increase in creditors</td>
<td>£61,859</td>
<td>£1,396,693</td>
</tr>
<tr>
<td>Investment income</td>
<td>£(317,421)</td>
<td>£(465,998)</td>
</tr>
<tr>
<td>Loss on disposal</td>
<td>£-</td>
<td>£220</td>
</tr>
<tr>
<td>Donated shares</td>
<td>£-</td>
<td>£(10,344)</td>
</tr>
<tr>
<td><strong>Net cash inflow/(outflow) from operating activities</strong></td>
<td><strong>£196,342</strong></td>
<td><strong>(940,296)</strong></td>
</tr>
<tr>
<td><strong>Returns on investments and servicing of finance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dividends received</td>
<td>£200,166</td>
<td>£245,283</td>
</tr>
<tr>
<td>Interest on deposits</td>
<td>£117,255</td>
<td>£218,277</td>
</tr>
<tr>
<td><strong>Returns on investments and servicing of finance</strong></td>
<td><strong>£317,421</strong></td>
<td><strong>463,560</strong></td>
</tr>
<tr>
<td><strong>Capital expenditure and financial investments</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of tangible fixed assets</td>
<td>£(38,742)</td>
<td>£(493,455)</td>
</tr>
<tr>
<td>Net (purchase) disposal of investments</td>
<td>£129,720</td>
<td>£3,306,672</td>
</tr>
<tr>
<td>Increase (decrease) in cash held in short-term investments</td>
<td>£136,940</td>
<td>£(2,253,360)</td>
</tr>
<tr>
<td><strong>Capital expenditure and financial investments</strong></td>
<td><strong>£(31,522)</strong></td>
<td><strong>559,857</strong></td>
</tr>
<tr>
<td><strong>Net increase in cash in the year</strong></td>
<td><strong>£482,241</strong></td>
<td><strong>£83,121</strong></td>
</tr>
</tbody>
</table>

**Reconciliation of net cash inflow to movement in net cash funds**

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in cash at bank and in hand</td>
<td>£482,241</td>
<td>£83,121</td>
</tr>
<tr>
<td>Cash at bank and in hand 1 April</td>
<td>£2,941,561</td>
<td>£2,858,440</td>
</tr>
<tr>
<td>Cash at bank and in hand 31 March</td>
<td>£3,423,802</td>
<td>£2,941,561</td>
</tr>
</tbody>
</table>

The notes on pages 41 to 50 form part of these financial statements.
Notes to the Accounts

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

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

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

(b) Tangible fixed assets and depreciation
Items costing £100 or more are capitalised and depreciated at the following rates:
- Office equipment 25% per annum straight line
- Computers 33.3% per annum straight line
- Leasehold Improvements Life of the lease

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

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

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

Cash held on short-term investments is either managed directly by the Brooke or Newtons.

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

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

Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of trading for fundraising purposes and the costs directly attributable to managing the Brooke’s investments. The costs of these activities also include expenditure of an indirect nature necessary to support them.

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

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

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

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

(f) Operating leases
Rentals payable are charged to the Statement of Financial Activities over the period of the lease, on a straight line basis.
**Pension costs**
The Brooke operates a defined contribution pension scheme for its employees. Contributions to the scheme are charged to the Statement of Financial Activities when incurred.

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

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

There were no endowment funds.

---

### 3. Voluntary income

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2010</th>
<th>Restricted 2010</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>6,228,873</td>
<td>1,707,705</td>
<td>7,936,578</td>
<td>7,582,613</td>
</tr>
<tr>
<td>Legacies</td>
<td>5,102,155</td>
<td>60,000</td>
<td>5,162,155</td>
<td>4,014,252</td>
</tr>
<tr>
<td><strong>Voluntary income</strong></td>
<td><strong>11,331,028</strong></td>
<td><strong>1,767,705</strong></td>
<td><strong>13,098,733</strong></td>
<td><strong>11,596,865</strong></td>
</tr>
</tbody>
</table>

---

### 4. Legacies

The estimated value of legacies of which the Brooke has been informed, but which have not been included in the Statement of Financial Activities (because the conditions for recognition had not been met) is £3,655,000 (2009: £4,476,000).

### 5. Investment income

Income received from investments and from bank deposits was:

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2010</th>
<th>Restricted 2010</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dividends</td>
<td>200,166</td>
<td>-</td>
<td>200,166</td>
<td>254,130</td>
</tr>
<tr>
<td>Fixed interest</td>
<td>108,949</td>
<td>-</td>
<td>108,949</td>
<td>145,123</td>
</tr>
<tr>
<td>Deposit interest</td>
<td>8,306</td>
<td>-</td>
<td>8,306</td>
<td>66,745</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>317,421</strong></td>
<td><strong>-</strong></td>
<td><strong>317,421</strong></td>
<td><strong>465,998</strong></td>
</tr>
</tbody>
</table>
## 6. Charitable activities

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2010</th>
<th>Restricted 2010</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Direct intervention</strong></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Afghanistan</td>
<td>8,497</td>
<td>760</td>
<td>9,257</td>
<td>3,442</td>
</tr>
<tr>
<td>Egypt</td>
<td>922,573</td>
<td>509,242</td>
<td>1,431,815</td>
<td>1,668,661</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>125,546</td>
<td>32,020</td>
<td>157,566</td>
<td>66,103</td>
</tr>
<tr>
<td>Guatemala</td>
<td>116,917</td>
<td>4,061</td>
<td>120,978</td>
<td>71,084</td>
</tr>
<tr>
<td>India</td>
<td>464,357</td>
<td>214,140</td>
<td>678,497</td>
<td>483,974</td>
</tr>
<tr>
<td>Occupied Palestinian Territories</td>
<td>8,803</td>
<td>310</td>
<td>9,113</td>
<td>104,246</td>
</tr>
<tr>
<td>Jordan</td>
<td>59,632</td>
<td>3,904</td>
<td>63,536</td>
<td>62,854</td>
</tr>
<tr>
<td>Kenya</td>
<td>208,722</td>
<td>12,688</td>
<td>221,410</td>
<td>192,007</td>
</tr>
<tr>
<td>Nepal</td>
<td>29,279</td>
<td>11,878</td>
<td>41,157</td>
<td>18,577</td>
</tr>
<tr>
<td>Pakistan</td>
<td>308,205</td>
<td>387,000</td>
<td>695,205</td>
<td>933,104</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,252,531</strong></td>
<td><strong>1,176,003</strong></td>
<td><strong>3,428,534</strong></td>
<td><strong>3,604,052</strong></td>
</tr>
<tr>
<td>UK</td>
<td>308,934</td>
<td>-</td>
<td>308,934</td>
<td>269,933</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,561,465</strong></td>
<td><strong>1,176,003</strong></td>
<td><strong>3,737,468</strong></td>
<td><strong>3,873,985</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Prevention of welfare problems</strong></th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
<td>181,387</td>
<td>16,216</td>
<td>197,603</td>
<td>73,475</td>
</tr>
<tr>
<td>Egypt</td>
<td>188,985</td>
<td>91,366</td>
<td>280,351</td>
<td>346,830</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>153,638</td>
<td>46,454</td>
<td>200,092</td>
<td>541,291</td>
</tr>
<tr>
<td>Guatemala</td>
<td>74,291</td>
<td>2,580</td>
<td>76,871</td>
<td>167,603</td>
</tr>
<tr>
<td>India</td>
<td>446,645</td>
<td>114,148</td>
<td>560,993</td>
<td>581,087</td>
</tr>
<tr>
<td>Occupied Palestinian Territories</td>
<td>187,908</td>
<td>6,624</td>
<td>194,532</td>
<td>103,822</td>
</tr>
<tr>
<td>Jordan</td>
<td>87,385</td>
<td>1,479</td>
<td>88,864</td>
<td>22,598</td>
</tr>
<tr>
<td>Kenya</td>
<td>218,573</td>
<td>13,287</td>
<td>231,860</td>
<td>335,590</td>
</tr>
<tr>
<td>Nepal</td>
<td>19,368</td>
<td>7,857</td>
<td>27,225</td>
<td>21,011</td>
</tr>
<tr>
<td>Pakistan</td>
<td>447,427</td>
<td>190,608</td>
<td>638,035</td>
<td>517,380</td>
</tr>
<tr>
<td>Senegal</td>
<td>97,530</td>
<td>1,272</td>
<td>98,802</td>
<td>-</td>
</tr>
<tr>
<td>Other countries</td>
<td>5,046</td>
<td>-</td>
<td>5,046</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,108,383</strong></td>
<td><strong>491,891</strong></td>
<td><strong>2,600,274</strong></td>
<td><strong>2,710,687</strong></td>
</tr>
<tr>
<td>UK</td>
<td>1,205,627</td>
<td>-</td>
<td>1,205,627</td>
<td>1,328,365</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,314,010</strong></td>
<td><strong>491,891</strong></td>
<td><strong>3,805,901</strong></td>
<td><strong>4,039,052</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Influencing</strong></th>
<th>£</th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan</td>
<td>25,491</td>
<td>2,279</td>
<td>27,770</td>
<td>10,326</td>
</tr>
<tr>
<td>Egypt</td>
<td>23,120</td>
<td>11,178</td>
<td>34,298</td>
<td>35,429</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>27,622</td>
<td>6,131</td>
<td>33,753</td>
<td>66,101</td>
</tr>
<tr>
<td>Guatemala</td>
<td>27,622</td>
<td>6,131</td>
<td>33,753</td>
<td>66,101</td>
</tr>
<tr>
<td>India</td>
<td>16,444</td>
<td>571</td>
<td>17,015</td>
<td>35,665</td>
</tr>
<tr>
<td>Occupied Palestinian Territories</td>
<td>55,269</td>
<td>14,119</td>
<td>69,388</td>
<td>79,496</td>
</tr>
<tr>
<td>Jordan</td>
<td>26,408</td>
<td>931</td>
<td>27,339</td>
<td>47,321</td>
</tr>
<tr>
<td>Kenya</td>
<td>4,674</td>
<td>-</td>
<td>4,674</td>
<td>1,181</td>
</tr>
<tr>
<td>Nepal</td>
<td>114,256</td>
<td>6,944</td>
<td>121,200</td>
<td>75,450</td>
</tr>
<tr>
<td>Pakistan</td>
<td>2,181</td>
<td>885</td>
<td>3,066</td>
<td>1,426</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>305,703</strong></td>
<td><strong>47,400</strong></td>
<td><strong>353,103</strong></td>
<td><strong>366,947</strong></td>
</tr>
<tr>
<td>UK</td>
<td>157,603</td>
<td>-</td>
<td>157,603</td>
<td>89,185</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>463,306</strong></td>
<td><strong>47,400</strong></td>
<td><strong>510,706</strong></td>
<td><strong>456,132</strong></td>
</tr>
</tbody>
</table>
6. Charitable activities (continued)

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted 2010</th>
<th>Restricted 2010</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Research</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Egypt</td>
<td>35,736</td>
<td>17,277</td>
<td>53,013</td>
<td>19,033</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>38,083</td>
<td>9,471</td>
<td>47,554</td>
<td>14,812</td>
</tr>
<tr>
<td>Guatemala</td>
<td>26,018</td>
<td>904</td>
<td>26,922</td>
<td>-</td>
</tr>
<tr>
<td>India</td>
<td>63,424</td>
<td>16,202</td>
<td>79,626</td>
<td>15,458</td>
</tr>
<tr>
<td>Jordan</td>
<td>4,674</td>
<td>-</td>
<td>4,674</td>
<td>399</td>
</tr>
<tr>
<td>Kenya</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,898</td>
</tr>
<tr>
<td>Nepal</td>
<td>4,913</td>
<td>1,993</td>
<td>6,906</td>
<td>2,482</td>
</tr>
<tr>
<td>Pakistan</td>
<td>16,366</td>
<td>6,972</td>
<td>23,338</td>
<td>16,208</td>
</tr>
<tr>
<td>Senegal</td>
<td>97,530</td>
<td>1,272</td>
<td>98,802</td>
<td>-</td>
</tr>
<tr>
<td>Other countries</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,398</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>286,744</td>
<td>54,091</td>
<td>340,835</td>
<td>106,688</td>
</tr>
<tr>
<td><strong>UK</strong></td>
<td>287,378</td>
<td>-</td>
<td>287,378</td>
<td>173,536</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>574,122</td>
<td>54,091</td>
<td>628,213</td>
<td>280,224</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,912,903</td>
<td>1,769,385</td>
<td>8,682,288</td>
<td>8,649,393</td>
</tr>
</tbody>
</table>

**Sub-totals:**

- Direct intervention: 2,561,465, 1,176,003, 3,737,468, 3,873,985
- Prevention of welfare problems: 3,314,010, 491,891, 3,805,901, 4,039,052
- Research: 574,122, 54,091, 628,213, 280,224

**Total:** 6,912,903, 1,769,385, 8,682,288, 8,649,393

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

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

An analysis of grants payable by organisation is shown below:

<table>
<thead>
<tr>
<th>Organisation</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brooke Egypt</td>
<td>1,742,380</td>
</tr>
<tr>
<td>Brooke Pakistan</td>
<td>1,342,999</td>
</tr>
<tr>
<td>Brooke India</td>
<td>1,321,695</td>
</tr>
<tr>
<td>KENDAT</td>
<td>383,829</td>
</tr>
<tr>
<td>Dutch Committee for Afghanistan</td>
<td>198,953</td>
</tr>
<tr>
<td>ESAP</td>
<td>173,551</td>
</tr>
<tr>
<td>Practical Action</td>
<td>166,183</td>
</tr>
<tr>
<td>AVSF</td>
<td>164,051</td>
</tr>
<tr>
<td>Partner Agricultural Development Associations</td>
<td>157,587</td>
</tr>
<tr>
<td>Nepal</td>
<td>74,883</td>
</tr>
<tr>
<td>Safe Haven for Donkeys in the Holy Land</td>
<td>69,202</td>
</tr>
<tr>
<td>Conrado de la Cruz</td>
<td>39,206</td>
</tr>
<tr>
<td>ORDA</td>
<td>15,600</td>
</tr>
<tr>
<td>Other</td>
<td>5,046</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,855,165</td>
</tr>
</tbody>
</table>
### 7. (a) Total resources expended

<table>
<thead>
<tr>
<th></th>
<th>Grants</th>
<th>Direct staff</th>
<th>Direct other</th>
<th>Support costs</th>
<th>Total 2010</th>
<th>Total 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost of generating funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fundraising</td>
<td>-</td>
<td>825,395</td>
<td>2,368,102</td>
<td>232,829</td>
<td>3,426,326</td>
<td>3,804,196</td>
</tr>
<tr>
<td>Supporter services</td>
<td>-</td>
<td>280,953</td>
<td>421,205</td>
<td>51,192</td>
<td>753,350</td>
<td>846,046</td>
</tr>
<tr>
<td>Fundraising trading</td>
<td>-</td>
<td>-</td>
<td>44,698</td>
<td>3,259</td>
<td>47,957</td>
<td>120,261</td>
</tr>
<tr>
<td>Investment management costs</td>
<td>-</td>
<td>-</td>
<td>50,287</td>
<td>-</td>
<td>50,287</td>
<td>49,600</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,106,348</td>
<td>2,884,292</td>
</tr>
<tr>
<td><strong>Total charitable activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,437,944</td>
<td>4,277,920</td>
</tr>
<tr>
<td>Direct intervention</td>
<td>3,095,347</td>
<td>175,735</td>
<td>377,889</td>
<td>88,498</td>
<td>3,737,469</td>
<td>3,873,985</td>
</tr>
<tr>
<td>Prevention of welfare problems</td>
<td>2,195,911</td>
<td>701,548</td>
<td>465,953</td>
<td>442,488</td>
<td>3,805,900</td>
<td>4,039,052</td>
</tr>
<tr>
<td>Influencing</td>
<td>299,352</td>
<td>117,069</td>
<td>64,786</td>
<td>29,499</td>
<td>510,706</td>
<td>456,132</td>
</tr>
<tr>
<td>Research</td>
<td>264,555</td>
<td>206,259</td>
<td>127,900</td>
<td>29,499</td>
<td>628,213</td>
<td>280,262</td>
</tr>
<tr>
<td><strong>Total charitable activities</strong></td>
<td>5,855,165</td>
<td>1,200,611</td>
<td>1,036,528</td>
<td>589,984</td>
<td>8,682,288</td>
<td>8,649,393</td>
</tr>
<tr>
<td>Governance costs</td>
<td>-</td>
<td>97,184</td>
<td>55,297</td>
<td>11,117</td>
<td>163,598</td>
<td>176,237</td>
</tr>
<tr>
<td><strong>Expenditure in support of activities</strong></td>
<td>5,855,165</td>
<td>2,404,143</td>
<td>3,976,117</td>
<td>888,381</td>
<td>13,123,806</td>
<td>13,645,733</td>
</tr>
<tr>
<td><strong>Total resources expended</strong></td>
<td>5,855,165</td>
<td>2,860,007</td>
<td>4,408,634</td>
<td>-</td>
<td>13,123,806</td>
<td>13,645,733</td>
</tr>
</tbody>
</table>

**Basis of apportionment**

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

### 7. (b) Support costs

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial management</td>
<td>165,269</td>
<td>241,578</td>
</tr>
<tr>
<td>Human resources</td>
<td>146,533</td>
<td>138,976</td>
</tr>
<tr>
<td>Resources management</td>
<td>205,758</td>
<td>133,000</td>
</tr>
<tr>
<td>General management</td>
<td>115,571</td>
<td>122,227</td>
</tr>
<tr>
<td>Information technology and communications</td>
<td>40,362</td>
<td>61,326</td>
</tr>
<tr>
<td>Information management</td>
<td>190,021</td>
<td>45,341</td>
</tr>
<tr>
<td>Office management</td>
<td>24,867</td>
<td>30,511</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>888,381</td>
<td>772,959</td>
</tr>
</tbody>
</table>

### 7. (c) Governance costs

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>97,184</td>
<td>83,132</td>
</tr>
<tr>
<td>Trustees expenses</td>
<td>22,116</td>
<td>55,361</td>
</tr>
<tr>
<td>Legal costs</td>
<td>10,872</td>
<td>3,384</td>
</tr>
<tr>
<td>Audit fees</td>
<td>12,954</td>
<td>9,053</td>
</tr>
<tr>
<td>Other expenses</td>
<td>9,355</td>
<td>15,288</td>
</tr>
<tr>
<td>Allocated support costs</td>
<td>11,117</td>
<td>10,019</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>163,598</td>
<td>176,237</td>
</tr>
</tbody>
</table>
8. Net incoming resources for the year is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Fees (including VAT)</td>
<td>12,954</td>
<td>9,053</td>
</tr>
<tr>
<td>Rental cost relating to operating leases (including VAT)</td>
<td>5,344</td>
<td>3,336</td>
</tr>
<tr>
<td>- Plant and machinery</td>
<td>216,957</td>
<td>276,057</td>
</tr>
</tbody>
</table>

9. Staff costs

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>2,400,916</td>
<td>2,309,749</td>
</tr>
<tr>
<td>Temporary staff</td>
<td>86,371</td>
<td>34,974</td>
</tr>
<tr>
<td>National Insurance costs</td>
<td>220,509</td>
<td>210,992</td>
</tr>
<tr>
<td>Pensions and other costs</td>
<td>152,211</td>
<td>138,245</td>
</tr>
<tr>
<td></td>
<td>2,860,007</td>
<td>2,693,960</td>
</tr>
</tbody>
</table>


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

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between £60,001 and £70,000</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Between £70,001 and £80,000</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Between £80,001 and £90,000</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

The pension costs paid in respect of these employees amounted to £12,373 (2009 £17,223).

10. Trustees’ expenses


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

The Trustees received no remuneration for their services. A Trustee indemnity insurance policy was purchased during the year at a cost of £1,155 (2009: £1,271).
11. Tangible fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Computers</th>
<th>Office equipment</th>
<th>Leasehold improvements</th>
<th>Fixtures &amp; fittings</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 31 March 2009</td>
<td>280,589</td>
<td>11,857</td>
<td>406,279</td>
<td>85,590</td>
<td>784,315</td>
</tr>
<tr>
<td>Additions</td>
<td>26,301</td>
<td>3,163</td>
<td>8,669</td>
<td>609</td>
<td>38,742</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>As at 31 March 2010</td>
<td>306,890</td>
<td>15,020</td>
<td>414,948</td>
<td>86,199</td>
<td>823,057</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 31 March 2009</td>
<td>215,286</td>
<td>5,371</td>
<td>22,718</td>
<td>16,856</td>
<td>260,231</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>45,069</td>
<td>2,319</td>
<td>71,109</td>
<td>17,141</td>
<td>135,638</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>As at 31 March 2010</td>
<td>260,355</td>
<td>7,690</td>
<td>93,827</td>
<td>33,997</td>
<td>395,869</td>
</tr>
<tr>
<td>Net Book Value</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As at 31 March 2010</td>
<td>46,535</td>
<td>7,330</td>
<td>321,121</td>
<td>52,202</td>
<td>427,188</td>
</tr>
<tr>
<td>As at 31 March 2009</td>
<td>65,303</td>
<td>6,486</td>
<td>383,561</td>
<td>68,734</td>
<td>524,084</td>
</tr>
</tbody>
</table>

12. Investments

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Market value as at 1 April</td>
<td>5,829,689</td>
<td>10,995,113</td>
</tr>
<tr>
<td>Acquisitions</td>
<td>2,290,425</td>
<td>7,670,188</td>
</tr>
<tr>
<td>Sales proceeds</td>
<td>(2,160,705)</td>
<td>(10,966,517)</td>
</tr>
<tr>
<td>Net unrealised gains/(losses)*</td>
<td>2,023,530</td>
<td>(1,869,095)</td>
</tr>
<tr>
<td>Market Value as at 31 March</td>
<td>7,982,939</td>
<td>5,829,689</td>
</tr>
<tr>
<td>Historical cost as at 31 March</td>
<td>6,677,807</td>
<td>6,557,413</td>
</tr>
</tbody>
</table>

Investment breakdown by type

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds</td>
<td>1,221,419</td>
<td>1,434,210</td>
</tr>
<tr>
<td>Equities</td>
<td>6,473,551</td>
<td>4,334,288</td>
</tr>
<tr>
<td>Property</td>
<td>87,969</td>
<td>61,191</td>
</tr>
<tr>
<td>Cash (money market)</td>
<td>200,000</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>7,982,939</td>
<td>5,829,689</td>
</tr>
</tbody>
</table>

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

* There were no unrealised gains or losses on the cash held in short-term investments (2009: £6,695). Together these combine to provide the total net gain (loss) shown in the statement of financial activities.
13. Movement in unrestricted and restricted funding

<table>
<thead>
<tr>
<th></th>
<th>As at 31 March 2009</th>
<th>Total incoming resources</th>
<th>Total resources expended</th>
<th>Net Gains on Investment</th>
<th>As at 31 March 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General funds</td>
<td>3,375,999</td>
<td>11,715,001</td>
<td>(11,147,397)</td>
<td>1,001,380</td>
<td>4,944,983</td>
</tr>
<tr>
<td>Designated funds</td>
<td>4,021,107</td>
<td></td>
<td>(207,024)</td>
<td>1,022,150</td>
<td>4,836,233</td>
</tr>
<tr>
<td><strong>Total unrestricted funds</strong></td>
<td>7,397,106</td>
<td>11,715,001</td>
<td>(11,354,421)</td>
<td>2,023,530</td>
<td>9,781,216</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Egypt</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nile Delta operations</td>
<td>-</td>
<td>9,954</td>
<td>(9,954)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cairo</td>
<td>-</td>
<td>53,732</td>
<td>(53,732)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Luxor</td>
<td>13,373</td>
<td>24,044</td>
<td>(32,661)</td>
<td>-</td>
<td>4,756</td>
</tr>
<tr>
<td>Mersa Matrouh</td>
<td>-</td>
<td>77,392</td>
<td>(58,044)</td>
<td>-</td>
<td>19,348</td>
</tr>
<tr>
<td>Other operations</td>
<td>137,642</td>
<td>490,504</td>
<td>(474,671)</td>
<td>-</td>
<td>153,475</td>
</tr>
<tr>
<td></td>
<td>151,015</td>
<td>655,626</td>
<td>(629,062)</td>
<td>-</td>
<td>177,579</td>
</tr>
<tr>
<td>India</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brick kiln operations</td>
<td>33,333</td>
<td>42,750</td>
<td>(76,083)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sharanpur</td>
<td>-</td>
<td>36,285</td>
<td>(27,214)</td>
<td>-</td>
<td>9,071</td>
</tr>
<tr>
<td>Ghaziabad</td>
<td>-</td>
<td>59,737</td>
<td>(44,803)</td>
<td>-</td>
<td>14,934</td>
</tr>
<tr>
<td>Other operations</td>
<td>71,711</td>
<td>187,764</td>
<td>(210,509)</td>
<td>-</td>
<td>48,966</td>
</tr>
<tr>
<td></td>
<td>105,044</td>
<td>326,536</td>
<td>(358,609)</td>
<td>-</td>
<td>72,971</td>
</tr>
<tr>
<td>Pakistan</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brick kiln operations</td>
<td>16,667</td>
<td>40,000</td>
<td>(56,667)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lahore static clinic</td>
<td>-</td>
<td>70,071</td>
<td>(52,553)</td>
<td>-</td>
<td>17,518</td>
</tr>
<tr>
<td>Multan mobile team - 3</td>
<td>-</td>
<td>28,776</td>
<td>(28,776)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mardan Team 1</td>
<td>-</td>
<td>26,636</td>
<td>(11,041)</td>
<td>-</td>
<td>15,595</td>
</tr>
<tr>
<td>Mardan Team 2</td>
<td>-</td>
<td>15,500</td>
<td>(15,500)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mardan Team 3</td>
<td>-</td>
<td>14,776</td>
<td>(14,776)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other operations</td>
<td>129,145</td>
<td>401,621</td>
<td>(409,629)</td>
<td>-</td>
<td>121,137</td>
</tr>
<tr>
<td></td>
<td>145,812</td>
<td>597,380</td>
<td>(588,942)</td>
<td>-</td>
<td>154,250</td>
</tr>
<tr>
<td>Ethiopia</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equine Health &amp; Welfare Improvement project</td>
<td>-</td>
<td>38,120</td>
<td>(28,590)</td>
<td>-</td>
<td>9,530</td>
</tr>
<tr>
<td>Other operations</td>
<td>19,011</td>
<td>46,476</td>
<td>(65,487)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>19,011</td>
<td>84,596</td>
<td>(94,077)</td>
<td>-</td>
<td>9,530</td>
</tr>
<tr>
<td>Afghanistan</td>
<td>-</td>
<td>19,255</td>
<td>(19,255)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Guatemala</td>
<td>-</td>
<td>8,116</td>
<td>(8,116)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Kenya</td>
<td>2,000</td>
<td>30,920</td>
<td>(32,920)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Jordan</td>
<td>-</td>
<td>5,383</td>
<td>(5,383)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Occupied Palestinian Territory</td>
<td>-</td>
<td>7,865</td>
<td>(7,865)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Nepal</td>
<td>-</td>
<td>29,484</td>
<td>(22,612)</td>
<td>-</td>
<td>6,872</td>
</tr>
<tr>
<td>Senegal</td>
<td>-</td>
<td>2,544</td>
<td>(2,544)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>422,882</td>
<td>1,767,705</td>
<td>(1,769,385)</td>
<td>-</td>
<td>421,202</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
<td>7,819,988</td>
<td>13,482,706</td>
<td>(13,123,806)</td>
<td>2,023,530</td>
<td>10,202,418</td>
</tr>
</tbody>
</table>
Restricted Funds
Funds received from American Friends of the Brooke, representing a gift from one major donor, went towards various projects including mobile clinics in Luxor and Mardan, Ghaziabad and Sharanpur equine welfare units in India, Lahore static clinic in Pakistan and the southern region’s pilot project in Ethiopia.

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

All donations from Brooke Netherlands are restricted to work overseas. Donations totalling £897,851 were received from Brooke Netherlands in 2009/10. Almost the entire £323,576 balance at 31 March 2010 was remitted overseas by the end of April 2010.

Donations of £222,730 were raised from the sale of Virtual Gifts and were restricted to work overseas.

Treatment of net gains on investment
Unrealised net investment gains have been apportioned to the general and expansion funds based on their average value during the financial year and reverse the prior year’s unrealised losses.

Purpose of designated funds
The expansion fund is to allow for planned expansion of the Brooke’s work overseas. This fund was designated in March 2008 by the Trustees and will be drawn down gradually over the coming years, in line with expansion plans.

14. Debtors and prepayments

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legacies receivable</td>
<td>530,866</td>
<td>367,891</td>
</tr>
<tr>
<td>Tax recoverable</td>
<td>218,236</td>
<td>412,932</td>
</tr>
<tr>
<td>Other debtors</td>
<td>479,641</td>
<td>405,286</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,228,743</td>
<td>1,186,109</td>
</tr>
</tbody>
</table>

15. Creditors: amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amounts committed to grants</td>
<td>6,074,830</td>
<td>6,050,020</td>
</tr>
<tr>
<td>Taxes and social security</td>
<td>65,857</td>
<td>63,791</td>
</tr>
<tr>
<td>Other creditors and accruals</td>
<td>794,323</td>
<td>759,340</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,935,010</td>
<td>6,873,151</td>
</tr>
</tbody>
</table>

16. Operating lease commitments

<table>
<thead>
<tr>
<th></th>
<th>Land &amp; buildings 2010</th>
<th>Other 2010</th>
<th>Land &amp; buildings 2009</th>
<th>Other 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual cost of operating leases:</strong></td>
<td><strong>£</strong></td>
<td><strong>£</strong></td>
<td><strong>£</strong></td>
<td><strong>£</strong></td>
</tr>
<tr>
<td>Within one year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Within two to five years</td>
<td>216,957</td>
<td>3,372</td>
<td>-</td>
<td>3,371</td>
</tr>
<tr>
<td>Over five years</td>
<td>-</td>
<td>1,972</td>
<td>216,957</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>216,957</td>
<td>5,344</td>
<td>216,957</td>
<td>3,371</td>
</tr>
</tbody>
</table>
17. Taxation
Brooke Hospital for Animals, as a registered charitable company, is not subject to Corporation Tax, other than on its trading activities if statutory limits are exceeded. No liability is payable in respect of such activities (2009: nil). Income tax suffered by deduction is reclaimed in full from HMRC. The Brooke is registered for VAT and has partial exemption from VAT in respect of its trading activities.

18. Analysis of net assets between funds

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets</td>
<td>£8,410,127</td>
<td>-</td>
<td>£8,410,127</td>
</tr>
<tr>
<td>Net current assets</td>
<td>£1,371,089</td>
<td>£421,202</td>
<td>£1,792,291</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£9,781,216</strong></td>
<td><strong>£421,202</strong></td>
<td><strong>£10,202,418</strong></td>
</tr>
</tbody>
</table>

19. Related party transactions
There were no related party transactions during the year (2009: none).

Publications and research listing

In 2009/10 we published a number of papers to share learning about equine animal health, behaviour and welfare. These publications are listed below.

---


**Environmental and demographic risk factors for poor welfare in working horses, donkeys and mules in developing countries** - Burn CC, Dennison TL, Whay HR. Vet J. 2009 Nov 18.
Contact Addresses

UNITED KINGDOM
Headquarters and Registered Office
The Brooke
30 Farringdon Street
London EC4A 4HH
Tel: +44 20 3012 3456
Registered in England and Wales
Company number 4119581
A company limited by guarantee
A charity registered with the Charity Commission No. 1085760

INTERNATIONAL OPERATIONS (BRANCHES)
JORDAN
Brooke Hospital for Animals
Princess Alia Clinic
Wadi Musa
Petra 71811, Jordan
Tel: +962 3 215 6379

ETHIOPIA
Brooke Hospital for Animals (Ethiopia)
Registered Office:
Bole sub city,
Kebele 19,
House no. 442
PO Box: 1554 code 1250,
Addis Ababa, Ethiopia
Tel: +251 (0)116-610069

INTERNATIONAL OPERATIONS (AFFILIATES)
EGYPT
Brooke Hospital for Animals
Registered Office:
2 Bayram El-Tonsi Street
Zein El-Abdein 11441
Cairo, Egypt
Tel: +20 2 364 9312

INDIA
Brooke Hospital for Animals (India)
Registered Office:
F-86, Preet Vihar
Delhi 110 092, India
Tel: +91 11 2 201 5030

PAKISTAN
Brooke Hospital for Animals (Pakistan)
Registered Office:
9/295 Sarwar Road
Lahore Cantt, Pakistan
Tel: +92 42 665 0751

INTERNATIONAL FUNDRAISING PARTNERS
NETHERLANDS
Brooke Hospital for Animals Nederland
Van Baerlestraat 13-C
1071 AM Amsterdam, Netherlands
Tel: +31 20 670 9229

UNITED STATES OF AMERICA
American Friends of the Brooke
c/o Chapel & York Limited
PMB 293, 601 Pennsylvania Avenue NW
Suite 900, South Building,
Washington, DC 20004
U.S.A