# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

England & Wales · Charity number 1083468

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 2000-11-17 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Unit 23 More House Farm<br>Ditchling Road<br>Wivelsfield<br>Haywards Heath<br>West Sussex<br>RH17 7RE |
| **Phone** | 01444470136 |
| **Email** | info@safehaven4donkeys.org |
| **Website** | www.safehaven4donkeys.org |

## Activities

**Objects:** THE CARE AND PROTECTION OF DONKEYS AND MULES IN THE STATE OF ISRAEL AND THE PALESTINIAN NATIONAL AUTHORITY (OR THEIR SUCCESSORS IN NAME AND SOVEREIGNTY) IN NEED OF SUCH CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES, ILL USAGE OR OTHER LIKE CAUSES AND THE PREVENTION OF CRUELTY AND SUFFERING AMONG DONKEYS AND MULES.

**Activities:** The provision of care and protection of donkeys and mules.

## Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

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## Geography

- Israel
- West Sussex

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £1,515,116 | £1,625,604 | £1,989,975 | 4 |
| 2023-12-31 | £2,043,423 | £1,259,016 | £2,086,767 | 4 |
| 2022-12-31 | £1,557,683 | £1,103,939 | £1,302,360 | 4 |
| 2021-12-31 | £1,080,131 | £786,688 | £848,616 | 3 |
| 2020-12-31 | £1,271,398 | £746,932 | £555,173 | 3 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Safe Haven for Donkeys in the Holy Land Trustee Limited | | 2016-05-20 |

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**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

England & Wales - Charity number 1083468

# Accounts

REGISTERED CHARITY NUMBER: 1083468

# REPORT OF THE TRUSTEES AND

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

# FOR

# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

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# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Foreword**
From Margaret Eames - Chair of Trustees

Firstly, as always I want to say a huge thank you to our supporters, volunteers and staff who have helped the charity continue to make such a positive and significant impact on working equids in Israel, the Occupied Palestinian Territories and the El Saf brick kilns of Egypt.

As we mentioned in last year's report, the charity now has a reserve fund to help us provide for both the animals in our care and those that rely on the mobile clinics in the Occupied Palestinian Territories and Egypt should economic conditions deteriorate. That decision has proved to be extremely sensible due to the events that have continued to unfold in the Middle East. Thankfully, we are in a much better position now to safeguard the animals at our facilities and those that we reach out to in the community.

We have also had a busy year implementing some of the new projects we wanted to get off the ground - a new rescue centre for the animals we care for in the West Bank, upgrades to the sanctuary in Israel and adding a second mobile clinic team to our project in the El Saf brick kilns in Egypt, as well as setting up a mobile first aid clinic in the Gaza strip.

As any other charity, the board review risks at each Trustee meeting and in 2023 we were able to address a number of outstanding issues. We are now on a much more secure financial footing and the charity continues to comply with all the financial regulations surrounding its day to day running.

Our work would not be possible without the wisdom and expertise of our Trustees and I am hugely grateful for their time and commitment. We are currently recruiting new Trustees to join us on the Board and I will bring you news of these in my next report.

The efforts of our staff in the UK, Israel, the Occupied Palestinian Territories and now Egypt are truly an inspiration. Seeing the circumstances in which they carry out their work is humbling and I am proud to be associated with each and every one of them.

Once again, thank you to all our supporters who make this all possible.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2024

### OBJECTIVES AND ACTIVITIES
**Update**
**From Andy Foxcroft - Chief Executive**

After 2 years of planning, our mobile clinic in Gaza finally began its work to provide free treatment to working donkeys and horses which have become such an important part of everyday life. Following the horrors of October 7th, 2023, marking the start of the war, working equids are often the only means of affordable transport for the population. They are important for food and water distribution and for carrying people injured in the conflict to hospital. Since the clinic started in April 2024, we have received so many heartbreaking stories from our team leader, Dr Saif, about the heroic efforts of the animals which are often malnourished due to the lack of suitable food. During 2024, the team provided first aid to over 7,000 donkeys and horses, plus many other animals that were brought to the clinic by their owners. Our team were not immune to the effects of the war and some have been injured by missile strikes in the area where they work - Khan Younis - although all are thankfully recovered now.

In March 2024, Safe Haven for Donkeys managed to get a shipment of much needed dog, cat and horse feed into Gaza. We were able to achieve this thanks to our amazing team in Egypt, who worked with two humanitarian charities that offered us space on their wagons delivering aid to the population of Gaza. We also formed an alliance with 2 other charities, Animal Heros in the Netherlands and Animal Aid Without Borders in Finland, to buy even more food. This second shipment has sadly been prevented from entering Gaza and is currently held in a warehouse at the Rafah border crossing. We also purchased urgently needed animal medications for both shipments although none of these have been allowed in as yet. So, our team are doing what they can to relieve the suffering of the animals that are so important to the community for their very existence.

Our teams in the West Bank have continued their work despite an increased number of checkpoints that have been established between the main cities. These have increased the journey times for our mobile clinics but I'm pleased to say that thousands of working donkeys and horses have still received treatment.

Whilst I was unable to travel to our West Bank clinics during 2024, I did manage a couple of visits to our sanctuary in Israel which, during the course of the year, has been refurbished. New fences, a larger paddock with upgraded water and feed facilities and much more. To spend time with the 180 rescued donkeys there is such an uplifting experience that's quite difficult to describe. Watching them go about their daily life is fascinating and they are always pleased to see visitors and interact with us despite their experiences with humans in former lives.

I also travelled several times to our projects in Egypt where the team are really building a very strong programme of work. Their efforts in the brick kilns of El Saf are really transforming the lives of the donkeys there. At the start of their work in 2023, they assessed each kiln which was RAG (Red, Amber, Green) scored. This relates to the level of its standard of animal welfare with most being Red (very poor) and a few Amber and Green (acceptable). In the course of one year, the team have turned that around meaning that there are now more Amber and Green kilns than there are Red. I've added some figures below to highlight this incredible achievement.

Following the welfare assessment in 2023, the distribution of kilns was as follows:
-Green kilns: 14-
-Yellow kilns: 20
-Red kilns: 86
In 2024, the distribution showed significant changes:
-Green kilns: 36
-Yellow kilns: 50
-Red kilns: 31

Improvements to the standard of welfare that enable the kilns to be classified higher than red include:
-Significant reductions in harness wounds - zero for green kilns
-Fewer foot injuries helped by removing steep gradients leading to the ovens
-Improved nutrition - better body condition scores help to reduce harness wounds
-Enhanced stabling - additional paddock space reduces stress and wounds from kicks

There is still much more to do which is why we recruited a second team of a vet and two farriers during 2024 to enable us to reach more kilns that rarely get to see vets and farriers. You can see the results of our work in the kilns by watching a film made by our Patron, actor and animal activist, Peter Egan and Andrew Telling of Orange Pictures. The film, which is the second in the series, is called 'Bricks' and can be found on Safe Haven for Donkeys YouTube channel. New exciting projects have been planned in Egypt for 2025 and I will cover these in more detail next year.

Supporters of our charity can be certain that the money they donate is being used to transform the lives of working donkeys, mules and horses in some of the harshest environments of the world. Thank you! We could not do this without your generous support.

**Objectives and aims**
To improve the welfare of donkeys and other equids in the State of Israel and the Palestinian National Authority or their successors in name and sovereignty and in any additional countries where the Directors feel the need is sufficient to warrant either running the charity's own projects or partnering with local NGOs.

**The Vision of Safe Haven for Donkeys:**
A world where all working donkeys, horses and other equids are healthy, without injury and well cared for.

**Our Mission is:**
To use our resources, expertise and experience to ensure all animals we come into contact with are provided with suitable care and treatment so they can live and work without pain and discomfort. We will also pass our knowledge on to owners and communities to bring about long-term and sustainable improvements to animal welfare.

**What are Safe Haven's values?**
-We are compassionate - wherever we see animals suffering or in need of our help, we will act.
-We are professional - our staff are experts in their field and everything we do is led by veterinary science.
-We act as partners - our job is not to lecture owners, but to work together and empower them to better care for their animals.
-We are grateful - every single penny donated to our charity is precious and we use our resources wisely.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2024

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel, the Palestinian Territories and Egypt to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust", the Palestinian Territories "Donkeys Trust Co" and the "Atan Project" in Egypt.

By the end of December 2024, the Holyland Donkeys Trust was caring for on average 180 donkeys at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There were also around 35 animals being cared for at the Donkeys Trust Co's rescue centre in the Palestinian village of Arrana which was opened in November 2023 to house the animals previously cared for at the charity's clinic in the city of Nablus.

All donkeys at the sanctuary and rescue centre receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanised if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Palestinian Territories, their quality of life is sufficiently low to warrant this.

Our clinic in the Palestinian city of Nablus continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The teams also hold regular veterinary outreach clinics in various locations in the Palestinian Territories using three mobile clinic vehicles which between them cover the whole country. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds.

Education is an important part of our work and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps.

Our Palestinian team are reaching around 1,000 donkeys a month and staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that clearly shows a reduced number of treatments required on return visits to each area.

In 2023, we set up a new project in partnership with a local NGO to bring veterinary services to equids working in the brick kilns in the El Saf region of Egypt. This is run under name "the Atan Project". In 2024, a second mobile clinic team was added.

In the UK, costs have been kept as low as possible, with the only employees being a full time Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters. We also have a part time CEO who focuses on organisational development and delivering the strategy.

The percentage of funds spent on direct care of working animals in in the countries in which we operate is increasing year on year. During 2024, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or retendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Palestinian Territories is also a way to reduce costs whilst providing the animals with greater environmental enrichment.

#### Relationships with other charities

The charity is a member of the National Equine Welfare Council (NEWC), the Working Animal Alliance (WAA), The Federation of Horses in Education and Therapy International (HETI) and the National Council for Voluntary Organisations (NVCO). The UK Operations Director is a member of the Donkey Breed Society, the Chartered Institute of Fundraising and the Institute of Legacy Management.

## FINANCIAL REVIEW

### Financial position

As at 31 December 2024, the charity had available unrestricted reserves of £1,134,137.60 plus £821,661.28 in longer-term investments. A large proportion of these unrestricted reserves were allocated towards the new projects the charity plans to implement during 2025 and beyond and as a contingency to allow time to find new homes for the donkeys should anything happen to the charity's sister organisations in Israel or the Occupied Palestinian Territories.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2025 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes continuing to engage the services of a dedicated freelance fundraising consultant to increase income and the number of donors on the charity's database and the services of a PR consultant to help raise awareness of the charity's work.

Year 2024 review

Following a clean audit of the last eight years' annual accounts thanks to the implementation of more stringent financial processes in Israel and the Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co".

In Egypt, funds are sent to our project partners, the local NGO "Al Jisr" who operate the work under the title "The Atan Project".

All three organisations supply audited accounts to Safe Haven for Donkeys in the Holy Land so that we can ensure our grants are being used for the purpose for which they were given.

We have continued to make progress towards implementing our strategic plan and achieved the following to date:

-Set up two new mobile clinics in the Palestinian Territories to enable us to reach more working donkeys and horses in need of veterinary care
-Developed a research project in the Palestinian Territories to examine how our work improves animal welfare standards which will be delivered in 2025
-Continued to deliver training on the ground to owners and professionals to create more awareness of the needs of working donkeys and horses
-Launched a Hebrew website to help us raise awareness of our work and generate funds locally
-Continued to rehome donkeys in the Palestinian Territories where we are completely satisfied that it is in the best interests of the animals
-Set up a new project in the El Saf brick kilns of Egypt
-Set up a first aid mobile clinic in the Gaza strip

### Year 2025 onwards

The Directors of the UK charity have continued to monitor every aspect of the Holy Land Donkey Trust's work in Israel, the Donkeys Trust Co's work in the Palestinian Territories and the Atan Project's work in Egypt during the past year. The strategic plan continues to be implemented.

Donkey and Horse Welfare

We know that there is so much more to do in the Palestinian Territories, Egypt and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2025 we will continue to expand our activities in areas where working animals need our help. We will ensure our teams are given the necessary training and equipment to carry out their tasks.

Upgrading the Sanctuary
As the herd ages, numbers are starting to fall and therefore, the need for extra space is not so pressing. It was therefore decided to remain at the existing site and a comprehensive programme of improvements was undertaken in 2024, including the provision of improved visitor facilities.

New Arrana facility
At the end of 2023, the donkeys which were housed at our clinic in Nablus (most of which were unwanted or abandoned by their previous owners) were transferred to a new facility in the Palestinian village of Arrana. The possibility of moving some donkeys from the sanctuary in Israel across the border to Arrana will be explored in 2025 and beyond, as will the possibility of buying land in the Palestinian Territories, although these plans have been impacted by the current political situation in the region.

Research
A two-part research project got underway in 2022 starting with some work around the people and communities who use our services in the West Bank. Through this we hope to better understand why working equids are so important to the local economy, what the main barriers are to providing care and crucially, how Safe Haven can help to provide more information to improve welfare. The next phase will look more closely at the impact of our mobile clinics on the long-term welfare of animals. All of this will inform our future strategy and ensure we focus our resources to maximum effect. This project should be completed in 2025.

Volunteers
Safe Haven continues to benefit from a specialist UK-based donkey vet who volunteers her services. We aim to take advantage of this with ongoing regular visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

**Effectiveness of fundraising activities**
The whole of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-making trusts, encouraging supports to consider leaving legacies, liaising with major donors, attending events, PR (giving talks to local groups etc), organising events, liaising with major donors, fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2024 averaged just over £123,490 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities.

**Reserves policy**
The Directors operate a reserves policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage, up to a planned maximum of twelve months. This reserves levels takes into account the charity's long-term responsibility toward the rescued animals in the case of its sister organisations in Israel and the Palestinian Territories.

## FUTURE PLANS

After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Palestinian Territories increased, priorities for the year ahead are:

**Holyland Donkeys Trust:**
-To maintain the sanctuary to ensure it continues to be a safe and secure home for the donkeys in our care
-To increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency

**Donkeys Trust Co:**
-To continue our work in the towns and villages,
-To carry out research to help us understand the impact of our work and how we can bring about long-term improvement to animal welfare through education

**Safe Haven for Donkeys in the Holy Land:**
-To increase fundraising and PR in the UK to better support the Israel, Palestinian Territories and Egypt organisations' work with equids in desperate need through working with in-house staff and fundraising and PR consultants as appropriate
-To develop a new five-year strategy for the charity
-To strengthen the charity's Board in order to provide strategic leadership

**Egypt:**
-Now that there are two mobile clinic teams; to increase the areas that the teams cover in order to reach even more equids, in local towns and villages as well as brick kilns
-To research and develop ways of replacing donkeys in the brick kilns with machinery
-To work with other NGOs, government representatives etc to develop ways in which to raise standards of the welfare of equids in Egypt

**Gaza:**
-To continue to fund the mobile first aid clinic in the Gaza strip
-Through our team in Egypt, to facilitate further shipments of food and medication for animals in the Gaza strip

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and six Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016, 26th June 2018 and 28th March 2022. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not-for-profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Palestinian Territories. Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2024.

### Recruitment and appointment of new trustees

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Holyland Donkeys Trust (West Bank) was set up to allow for direct payment of salaries to West Bank staff. Its Directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:
o CEO (part time)
o UK Operations Director (full time)
o Social Media Officer (full time)
o Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:
o Israel Operations Director (full time)
o 4 Sanctuary/outreach workers (full time)

In the Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:
o Clinic Manager (Nablus and mobile clinic north of the Palestinian Territories)
o Clinic Manager (mobile clinic south of the Palestinian Territories)
o Clinic Manager (mobile clinic centre of the Palestinian Territories)
o Farrier x 4 (Nablus and Hebron)

In Egypt, the Atan Project is run by the following employees of the Egyptian NGO Al Jisr:
o Veterinary surgeon (full time)o" Two farriers (full time)

In 2021, Mr Andrew Foxcroft resigned as a Trustee and took up the part time interim role of CEO for a period of two years from April 2021 with the permission of the Charity Commission. The Board made Mr Foxcroft's position permanent in June 2023.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

At the end of 2024, Safe Haven for Donkeys in the Holy Land had seven patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Anthony Head, Peter Egan, Kay Burley, Jan Leeming and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.
The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising

### Risk management

Major risks to which the charity has been exposed have been reviewed and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**
1083468

**Principal address**
Unit 23 More House Farm Business Centre
Ditchling Road
Wivelsfield
Haywards Heath
West Sussex
RH17 7RE

**Trustees**
M Eames (appointed March 2024 - Chair)
R Ings (appointed 23 September 2022)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
A Ratnayake (appointed January 2022 - passed away September 2024)
C Cawthorne (appointed October 2023 - resigned February 2025)

In September 2016, the Charity Commission gave permission for the newly registered limited company Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

**Auditors**
Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

**Bankers**
HSBC plc
125 Church Road
Hove
East Sussex
BN3 2AN

### TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 charity will continue in business.

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 2 September 2025 and signed on its behalf by:

.....
G Russell - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

-We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006.-
-We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
-We made enquiries of those charged with governance and management concerning
-The risks of fraud;
-Instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
-We allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations

**Audit response to the risk of irregularities including fraud**

Based on the results of our risk assessment, our procedures included, but were not limited to:

-Performing analytical procedures to identify any unusual or unexpected relationships
-Evaluating whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias
-Assessing whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
-Agreeing financial statements disclosures to underlying supporting documentation
-Reading the minutes of meetings of those charged with governance
-Reviewing the correspondence with relevant regulatory bodies
-Testing of journal entries to address the risk of fraud through management override
-Incorporation an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
-Corroborating the business rationale for transactions outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Date: 3rd September 2025

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### STATEMENT OF FINANCIAL ACTIVITIES
### FOR THE YEAR ENDED 31ST DECEMBER 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | **2024 Total funds £** | 2023 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **1,471,623** | **-** | **1,471,623** | 2,014,479 |
| Other trading activities | 3 | **6,182** | **-** | **6,182** | 6,124 |
| Investment income | 4 | **37,311** | **-** | **37,311** | 22,820 |
| **Total** | | **1,515,116** | **-** | **1,515,116** | 2,043,423 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | **638,256** | **-** | **638,256** | 439,794 |
| **Charitable activities** | 6 | | | | |
| Donkey sanctuary | | **987,348** | **-** | **987,348** | 819,222 |
| **Total** | | **1,625,604** | **-** | **1,625,604** | 1,259,016 |
| Net gains on investments | | **13,696** | **-** | **13,696** | - |
| **NET INCOME/(EXPENDITURE)** | | **(96,792)** | **-** | **(96,792)** | 784,407 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **2,078,967** | **7,800** | **2,086,767** | 1,302,360 |
| **TOTAL FUNDS CARRIED FORWARD** | | **1,982,175** | **7,800** | **1,989,975** | 2,086,767 |

The notes form part of these financial statements

## BALANCE SHEET
## 31ST DECEMBER 2024

| | Notes | 2024 £ | 2023 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Investments | 12 | 797,742 | - |
| **CURRENT ASSETS** | | | |
| Stocks | 13 | 886 | 920 |
| Debtors | 14 | 100,384 | 16,615 |
| Cash at bank and in hand | | 1,136,057 | 2,090,651 |
| | | 1,237,327 | 2,108,186 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 15 | (45,094) | (21,419) |
| **NET CURRENT ASSETS** | | 1,192,233 | 2,086,767 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,989,975 | 2,086,767 |
| **NET ASSETS** | | 1,989,975 | 2,086,767 |
| **FUNDS** | 17 | | |
| Unrestricted funds | | 1,982,175 | 2,078,967 |
| Restricted funds | | 7,800 | 7,800 |
| **TOTAL FUNDS** | | 1,989,975 | 2,086,767 |

The financial statements were approved by the Board of Trustees and authorised for issue on 23 SEPTEMBER 2025 and were signed on its behalf by:

.....
G Russell - Trustee

The notes form part of these financial statements

## CASH FLOW STATEMENT
## FOR THE YEAR ENDED 31ST DECEMBER 2024

| | Notes | 2024<br>£ | 2023<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | **(207,859)** | 778,996 |
| Net cash (used in)/provided by operating activities | | **(207,859)** | 778,996 |
| **Cash flows from investing activities** | | | |
| Purchase of fixed asset investments | | **(784,046)** | - |
| Interest received | | **33,041** | 22,820 |
| Dividends received | | **4,270** | - |
| Net cash (used in)/provided by investing activities | | **(746,735)** | 22,820 |
| **Change in cash and cash equivalents in the reporting period** | | **(954,594)** | 801,816 |
| **Cash and cash equivalents at the beginning of the reporting period** | | **2,090,651** | 1,288,835 |
| **Cash and cash equivalents at the end of the reporting period** | | **1,136,057** | 2,090,651 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| **Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)** | **(96,792)** | 784,407 |
| **Adjustments for:** | | |
| Depreciation charges | - | 849 |
| Losses on investments | (13,696) | - |
| Interest received | (33,041) | (22,820) |
| Dividends received | (4,270) | - |
| Decrease in stocks | 34 | 1,154 |
| (Increase)/decrease in debtors | (83,769) | 7,875 |
| Increase in creditors | 23,675 | 7,531 |
| **Net cash (used in)/provided by operations** | **(207,859)** | 778,996 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/1/24<br>£ | Cash flow<br>£ | At 31/12/24<br>£ |
|---|---|---|---|
| **Net cash** | | | |
| Cash at bank and in hand | 2,090,651 | (954,594) | 1,136,057 |
| | 2,090,651 | (954,594) | 1,136,057 |
| **Total** | **2,090,651** | **(954,594)** | **1,136,057** |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

| | |
|---|---|
| Fixtures, fittings and equipment | **25% on reducing balance** |
| Motor vehicles | **25% on reducing balance** |
| Computer equipment | **33% straight line** |

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

**Taxation**
The charity is exempt from tax on its charitable activities.

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

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

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

**Foreign currencies**
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.



continued...

## 1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Grants and donations**
Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

**Gifts in kind**

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

## 2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Legacies | 434,132 | 1,059,958 |
| Grants and donations | 1,037,491 | 954,521 |
| | 1,471,623 | 2,014,479 |

## 3. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Sale of merchandise | 6,182 | 6,124 |

## 4. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| | 4,270 | - |
| Other fixed asset invest - FII | 24,631 | 22,820 |
| Deposit account interest | 8,410 | - |
| Interest - fixed asset sec. | | |
| | 37,311 | 22,820 |

continued...

## 5. RAISING FUNDS

**Raising donations and legacies**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Staff costs | **165,255** | 120,963 |
| Rent, rates and insurance | **17,343** | 14,142 |
| Telephone | **2,718** | 2,339 |
| Postage & stationery | **111,148** | 75,348 |
| Sundries | **3,663** | 4,077 |
| Travel | **33,419** | 23,366 |
| Fundraising | **268,597** | 171,267 |
| Other office expenses | **515** | 67 |
| Bank and credit card charges | **30,992** | 21,053 |
| Depreciation | **-** | 849 |
| | **633,650** | 433,471 |

**Other trading activities**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Opening stock | **920** | 2,074 |
| Purchases | **4,572** | 5,169 |
| Closing stock | **(886)** | (920) |
| | **4,606** | 6,323 |
| Aggregate amounts | **638,256** | 439,794 |

## 6. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 7) | Support costs (see note 8) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Donkey sanctuary | **960,246** | **27,102** | **987,348** |

## 7. GRANTS PAYABLE

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Donkey sanctuary | **960,246** | 786,354 |

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £693,329 (2023: £647,972).



continued...

## 8. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Donkey sanctuary | 27,102 |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

## 10. STAFF COSTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 160,549 | 118,162 |
| Other pension costs | 4,706 | 2,801 |
| | 165,255 | 120,963 |

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

| | 2024 | 2023 |
|---|---|---|
| UK staff | 4 | 4 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2024 | 2023 |
|---|---|---|
| £60,001 - £70,000 | 1 | - |

## 11. TANGIBLE FIXED ASSETS

| | Computer equipment |
|---|---|
| | £ |
| COST | |
| At 1st January 2024 and 31st December 2024 | 10,912 |
| DEPRECIATION | |
| At 1st January 2024 and 31st December 2024 | 10,912 |
| NET BOOK VALUE | |
| At 31st December 2024 | - |
| At 31st December 2023 | - |



continued...

## 12. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|---|---|
| **MARKET VALUE** | |
| Additions | **784,046** |
| Revaluations | **13,696** |
| At 31st December 2024 | **797,742** |
| **NET BOOK VALUE** | |
| At 31st December 2024 | **797,742** |
| At 31st December 2023 | - |

There were no investment assets outside the UK.

Cost or valuation at 31st December 2024 is represented by:

| | **Listed investment £** |
|---|---|
| Valuation in 2024 | **13,696** |
| Cost | **784,046** |
| | **797,742** |

## 13. STOCKS

| | **2024 £** | 2023 £ |
|---|---|---|
| Stocks for fundraising | **886** | 920 |

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | **2024 £** | 2023 £ |
|---|---|---|
| Other debtors | **36,833** | 10,794 |
| Prepayments | **63,551** | 5,821 |
| | **100,384** | 16,615 |



continued...

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Social security and other taxes | 3,563 | 3,418 |
| Other creditors | 2,166 | 421 |
| Accruals and deferred income | 39,365 | 17,580 |
| | 45,094 | 21,419 |

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Investments | 797,742 | - | 797,742 | - |
| Current assets | 1,229,527 | 7,800 | 1,237,327 | 2,108,186 |
| Current liabilities | (45,094) | - | (45,094) | (21,419) |
| | 1,982,175 | 7,800 | 1,989,975 | 2,086,767 |

## 17. MOVEMENT IN FUNDS

| | At 1/1/24 | Net movement in funds | At 31/12/24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 2,078,967 | (110,488) | 1,968,479 |
| Fair Value Fund | - | 13,696 | 13,696 |
| | 2,078,967 | (96,792) | 1,982,175 |
| **Restricted funds** | | | |
| Equipment Fund | 7,800 | - | 7,800 |
| **TOTAL FUNDS** | 2,086,767 | (96,792) | 1,989,975 |

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

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Unrestricted funds** | | | | |
| General fund | 1,515,116 | (1,625,604) | - | (110,488) |
| Fair Value Fund | - | - | 13,696 | 13,696 |
| | 1,515,116 | (1,625,604) | 13,696 | (96,792) |
| TOTAL FUNDS | 1,515,116 | (1,625,604) | 13,696 | (96,792) |



continued...

## 17. MOVEMENT IN FUNDS - continued

### Comparatives for movement in funds

| | At 1/1/23 £ | Net movement in funds £ | At 31/12/23 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,288,845 | 790,122 | 2,078,967 |
| **Restricted funds** | | | |
| Equipment Fund | 7,800 | - | 7,800 |
| Hebron Fund | 5,715 | (5,715) | - |
| | 13,515 | (5,715) | 7,800 |
| **TOTAL FUNDS** | 1,302,360 | 784,407 | 2,086,767 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 2,043,423 | (1,253,301) | 790,122 |
| **Restricted funds** | | | |
| Hebron Fund | - | (5,715) | (5,715) |
| **TOTAL FUNDS** | 2,043,423 | (1,259,016) | 784,407 |

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.

## 18. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £693,329 (2023: £647,972) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).

**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

England & Wales - Charity number 1083468

# Accounts

**REGISTERED CHARITY NUMBER: 1083468**

# REPORT OF THE TRUSTEES AND

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

# FOR

# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

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**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

**REPORT OF THE TRUSTEES**
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Foreword**
**From Margaret Eames - Chair of Trustees**

Firstly, I want to place on record a huge thank you to our supporters, volunteers and staff who have helped the charity continue to make such a positive and significant impact on working donkeys and horses in Israel, the Occupied Palestinian Territories and the El Saf brick kilns of Egypt.

As we mentioned in last year's report, the charity has continued to build a reserve fund to help us provide for both the animals in our care and those that rely on the mobile clinics in the Occupied Palestinian Territories and Egypt should economic conditions deteriorate. That decision has proved to be extremely prudent due to the events that unfolded in Israel in October 2023 and the effects to the Middle East since. Thankfully, we are in a much better position now to safeguard the animals in our care and those that we reach out to in the community.

We have also been busy building funds for some of the projects we want to get off the ground in 2023 and beyond - for example, building a new rescue centre for the animals we care for in the West Bank, upgrading the sanctuary in Israel and setting up and developing our new project in Egypt.

As any other charity, the board review risks at each Trustee meeting and in 2023 we were able to address a number of outstanding issues. We are now on a much more secure financial footing and the charity continues to comply with all the financial regulations surrounding its day to day running.

Finally, in 2023 we were able to welcome a new Trustee onto the board who has many years of experience in fundraising for animal welfare organisations. We are always looking for new Trustees, especially those that can fill the gaps in experience needed to operate the charity to best effect. Our work would not be possible without the wisdom and expertise of our Trustees and I am hugely grateful for their time and commitment.

Similarly, the efforts of our staff in the UK, Israel, the Occupied Palestinian Territories and now Egypt are truly an inspiration. Seeing the circumstances in which they carry out their work is humbling and I am proud to be associated with each and every one of them.

Once again, thank you to all our supporters who make this all possible. 2024 will be an exciting time for the charity as we move forward with some of the much-needed projects which help us reach more donkeys and horses in need of our care.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### OBJECTIVES AND ACTIVITIES
**Update**
**From Andy Foxcroft - Chief Executive**

I started 2023 with a visit to Egypt in January to discuss the potential of a new project focussed on the brick kilns near to El Saf city, about 80km south of Cairo. I met Eslam Yassin and Mohammed Gad, the founder and the CEO of The Bridge Foundation (El Gesr) based in Aswan, and Dr Shaaban Fayez, an equine vet based in Cairo. We travelled to one of the kilns in the Gisa desert where we met farriers Moharram and Hamed who had previously worked closely with Dr Shaaban. The objective of the trip was to learn more about the working donkeys and mules in the brick kilns and determine if there was a role for Safe Haven. It was immediately clear there was a role for us as the condition of the animals was appalling. Many were underweight, had horrendous harness wounds and most had lameness from overgrown hooves and strains from pulling heavy carts. There are around 140 individually owned kilns in the desert with 10 to 15 donkeys or mules in each which are used to pull loads of sun-dried bricks to the ovens for firing. Each kiln manufactures between 80,000 and 120,000 bricks EACH DAY! Because of the location of the kilns, local vets and farriers are unwilling to travel through the bumpy desert roads and, if they did, the cost of treatment would not be affordable for the owners. As a result, the condition of the animals had deteriorated severely since Dr Shaaban and the team had worked there previously in 2017 which is why they needed the support of Safe Haven to start the project up again. Following a lengthy process of obtaining permission from the Egyptian government to work in the kilns, the project started in March 2023 and the impact was immediate. I made several trips during the course of the year to monitor progress and one of those was with actor and Safe Haven patron, Peter Egan and film maker, Andrew Telling. Together, they made a superb documentary about our work in the kilns called 'Broken' which went on to win Geographical Magazine's 'Better World Video' award.

At the end of September, I travelled to Israel for my second visit of the year and visited the West Bank in the company of one of our Trustees, Ray Ings, who was keen to see our work there first hand. We visited the site of a new sanctuary which is located just outside of Jenin, a busy and vibrant town. The new sanctuary, which is in an agricultural area of Jenin called Arranah, was completed at the end of 2023 and the donkeys that were cared for in our Nablus clinic, have now moved there. The new sanctuary provides much more space for the 40 donkeys and the sight of them running in their new, large paddock was just fantastic. As with the Israel sanctuary, most of the donkeys we care for were working animals and the transformation in demeanour, behaviour and health is a joy to see.

The 3 mobile clinics in the West Bank continue to offer veterinary services to a large number of people and their animals across the country. In my visits over the last 5 years, I have certainly seen a change in husbandry skills which means healthier donkeys/horses, less harness wounds and less lameness. The work though needs to continue in order to reach more owners and firmly bed in the husbandry training. Our continuing study into our work in the West Bank will help us better understand people's needs and how we can improve the delivery of our training.

For 2024, we are planning to renovate our sanctuary in Israel where we care for 180 donkeys. As some of you will remember, we had considered moving to a different site although quickly discovered that the bureaucracy of that process would take too long and cost too much money. So, we are going to focus on our current site by replacing all the fences, extending the main paddock, creating a new isolation area and even installing new toilets and a shower for staff. We are planning to fund a second team in Egypt as the demand for services means that our current team are not able to attend all the requests they receive for help. With the second team in place, we can hopefully reach all 140 kilns located in the El Saf region. Finally, our efforts over the last two years to establish a team in Gaza are beginning to take shape despite the war which has seen an increased reliance on working donkeys and horses. At the end of 2023, and through the efforts of our Egypt team, we bought 2 tons of horse, dog and cat food together with veterinary medications. These were transported to the border with Gaza waiting for an opportunity to get them into the country which is desperately short of animal food and meds.

What a year it's been! This important work, which positively impacts on both the animals and their owners, is only possible because of our generous supporters who, like us, want to see better welfare conditions for all the working donkeys and horses. So, thank you, we couldn't do this life changing work without you.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

To improve the welfare of donkeys and other equids in the State of Israel and the Palestinian National Authority or their successors in name and sovereignty and in any additional countries where the Directors feel the need is sufficient to warrant either running the charity's own projects or partnering with local NGOs.

**The Vision of Safe Haven for Donkeys:**

A world where all working donkeys, horses and other equids are healthy, without injury and well cared for.

**Our Mission is:**

To use our resources, expertise and experience to ensure all animals we come into contact with are provided with suitable care and treatment so they can live and work without pain and discomfort. We will also pass our knowledge on to owners and communities to bring about long-term and sustainable improvements to animal welfare.

What are Safe Haven's values?

-We are compassionate - wherever we see animals suffering or in need of our help, we will act.
-We are professional - our staff are experts in their field and everything we do is led by veterinary science.
-We act as partners - our job is not to lecture owners, but to work together and empower them to better care for their animals.
-We are grateful - Every single penny donated to our charity is precious and we use our resources wisely.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### ACHIEVEMENT AND PERFORMANCE

**Charitable activities**

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel, the Palestinian Territories and Egypt to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust", the Palestinian Territories "Donkeys Trust Co" and the "Atan Project" in Egypt.

By the end of December 2023, the Holyland Donkeys Trust was caring for on average 180 donkeys at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There were also around 35 animals being cared for at the Donkeys Trust Co's rescue centre in the Palestinian village of Arrana which was opened in November 2023 to house the animals previously cared for at the charity's clinic in the city of Nablus.

All donkeys at the sanctuary and rescue centre receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanised if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Palestinian Territories, their quality of life is sufficiently low to warrant this.

Our clinic in the Palestinian city of Nablus continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The teams also hold regular veterinary outreach clinics in various locations in the Palestinian Territories using three mobile clinic vehicles which between them cover the whole country. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds.

Education is an important part of our work and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps.

Our Palestinian team are reaching around 1,000 donkeys a month and staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that clearly shows a reduced number of treatments required on return visits to each area.

In 2023, we set up a new project in partnership with a local NGO to bring veterinary services to equids working in the brick kilns in the El Saf region of Egypt. This is run under name "the Atan Project".

In the UK, costs have been kept as low as possible, with the only employees being a full time Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters. We also have a part time CEO who focuses on organisational development and delivering the strategy.

The percentage of funds spent on direct care of working animals in in the countries in which we operate is increasing year on year. During 2023, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or retendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Palestinian Territories is also a way to reduce costs whilst providing the animals with greater environmental enrichment.

**Relationships with other charities**

The charity is a member of the National Equine Welfare Council (NEWC), the Working Animal Alliance (WAA), The Federation of Horses in Education and Therapy International (HETI) and the National Council for Voluntary Organisations (NVCO). The UK Operations Director is a member of the Donkey Breed Society, the Chartered Institute of Fundraising and the Institute of Legacy Management.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### FINANCIAL REVIEW

**Financial position**

As at 31 December 2023, the charity had available unrestricted reserves of £2,082,438.02 plus £7,800 restricted towards the building of a quarantine area at the sanctuary in Israel. A large proportion of these unrestricted reserves were allocated towards the new projects the charity plans to implement during 2024.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2024 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes continuing to engage the services of a dedicated freelance fundraising consultant to increase income and the number of donors on the charity's database and the services of a PR consultant to help raise awareness of the charity's work.

**Year 2023 review**

Following a clean audit of the last seven years' annual accounts thanks to the implementation of more stringent financial processes in Israel and the Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co".

In Egypt, funds are sent to our project partners, the local NGO "Al Jisr" who operate the work under the title "The Atan Project".

All three organisations supply audited accounts to Safe Haven for Donkeys in the Holy Land so that we can ensure our grants are being used for the purpose for which they were given.

We have continued to make progress towards implementing our 5-year strategic plan and achieved the following to date:

-Set up two new mobile clinics in the Palestinian Territories to enable us to reach more working donkeys and horses in need of veterinary care
-Developed a research project in the Palestinian Territories to examine how our work improves animal welfare standards which will be delivered in the next 6 months
-Continued to deliver training on the ground to owners and professionals to create more awareness of the needs of working donkeys and horses
-Launched a Hebrew website to help us raise awareness of our work and generate funds locally
-Continued to rehome donkeys in the Palestinian Territories where we are completely satisfied that it is in the best interests of the animals
-Set up a new project in the El Saf brick kilns of Egypt

**Year 2024 onwards**

The Directors of the UK charity have continued to monitor every aspect of the Holy Land Donkey Trust's work in Israel, the Donkeys Trust Co's work in the Palestinian Territories and the Atan Project's work in Egypt during the past year. The strategic plan continues to be implemented.

Donkey and Horse Welfare

We know that there is so much more to do in the Palestinian Territories, Egypt and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2024 we will continue to expand our activities in areas where working animals need our help. We will ensure our teams are given the necessary training and equipment to carry out their tasks.

Upgrading the Sanctuary

We had been offered new land to rent in the same village as the existing sanctuary. The new site was larger than the current farm and would have allowed space for the donkeys to live more natural lives. However, due to the owner being unable to obtain the necessary permissions from the Israeli Ministry of Agriculture, it was decided to stay at the existing location and upgrade the facilities during 2024. As the herd ages, numbers are starting to fall and therefore, the need for extra space is not so pressing. It has also been suggested that some donkeys could be moved to the West Bank (see below).

New Arrana facility

At the end of 2023, the donkeys which were housed at our clinic in Nablus (most of which were unwanted or abandoned by their previous owners) were transferred to a new facility in the Palestinian village of Arrana. The possibility of moving some donkeys from the sanctuary in Israel across the border to Arrana will be explored in 2024 and beyond, as will the possibility of buying land in the Palestinian Territories.

Research

A two-part research project got underway in 2022 starting with some work around the people and communities who use our services in the West Bank. Through this we hope to better understand why working equids are so important to the local economy, what the main barriers are to providing care and crucially, how Safe Haven can help to provide more information to improve welfare. The next phase will look more closely at the impact of our mobile clinics on the long-term welfare of animals. All of this will inform our future strategy and ensure we focus our resources to maximum effect. This project should be completed in 2024.

Volunteers

Safe Haven continues to benefit from a specialist UK-based donkey vet who volunteers her services. We aim to take advantage of this with ongoing regular visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

**Effectiveness of fundraising activities**

The whole of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-making trusts, encouraging supports to consider leaving legacies, liaising with major donors, attending events, PR (giving talks to local groups etc), organising events, liaising with major donors, fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2023 averaged just over £181,000 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities. One large legacy of £400,000 is included in these figures and it is unlikely that income will reach the same level in 2024.

**Reserves policy**

The Directors operate a reserves policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage, up to a planned maximum of twelve months. This reserves levels takes into account the charity's long-term responsibility toward the rescued animals in the case of its sister organisations in Israel and the Palestinian Territories.

## FUTURE PLANS

After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Palestinian Territories increased, priorities for the year ahead are:

**Holyland Donkeys Trust:**

-To contain upgrades at the sanctuary to ensure it continues to be a safe and secure home for the donkeys in our care

-To increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency

**Donkeys Trust Co:**

-To continue our work in the towns and villages,

-To carry out research to help us understand the impact of our work and how we can bring about long-term improvement to animal welfare through education

**Safe Haven for Donkeys in the Holy Land:**

-To increase fundraising and PR in the UK to better support the Israel, Palestinian Territories Egypt organisations' work with equids in desperate need through working with in-house staff and fundraising and PR consultants as appropriate

-To work to the charity's new Strategy Document, produced at the beginning of 2023 and which is available on the charity's website

-To invest part of the funds currently in the charity's bank account to ensure these can bring in additional income for the charity

**Egypt:**

-To develop the charity's work in the brick kilns of the El Saf region by setting up a second mobile clinic team

-To research and develop ways of replacing donkeys in the brick kilns with machinery

-To work with other NGOs, government representatives etc to develop ways in which to raise standards of the welfare of equids in Egypt

**Gaza:**

-To set up a mobile clinic in the Gaza strip in order to bring first aid to the equids which are more vital than ever to their owners since the outbreak of war in the region

-Through our team in Egypt, to facilitate shipments of food and medication for animals in the Gaza strip

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and six Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016, 26th June 2018 and 28th March 2022. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not-for-profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Occupied Palestinian Territories. Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2023.

### Recruitment and appointment of new trustees

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Occupied Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Donkeys Trust Co was set up to allow for direct payment of salaries to Occupied Palestinian Territories staff. Its directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:
o CEO (part time)
In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Holyland Donkeys Trust (West Bank) was set up to allow for direct payment of salaries to West Bank staff. Its Directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:
o CEO (part time)
o UK Operations Director (full time)
o Social Media Officer (full time)
o Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:
o Israel Operations Director (full time)
o 4 Sanctuary/outreach workers (full time)

In the Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:
o Clinic Manager (Nablus and mobile clinic north of the Palestinian Territories)
o Clinic Manager (mobile clinic south of the Palestinian Territories)
o Clinic Manager (mobile clinic centre of the Palestinian Territories)
o Farrier x 4 (Nablus and Hebron)

In Egypt, the Atan Project is run by the following employees of the Egyptian NGO Al Jisr:
o Veterinary surgeon (full time)
o Two Farriers (full time)

In 2021, Mr Andrew Foxcroft resigned as a Trustee and took up the part time interim role of CEO for a period of two years from April 2021 with the permission of the Charity Commission. The Board made Mr Foxcroft's position permanent in June 2023.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

At the end of 2023, Safe Haven for Donkeys in the Holy Land had seven patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Anthony Head, Peter Egan, Kay Burley, Jan Leeming and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.

The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising.

### Risk management

Major risks to which the charity have been exposed are regularly reviewed by the Board and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity number

1083468

### Principal address

Unit 23 More House Farm Business Centre
Ditchling Road
Wivelsfield
Haywards Heath
West Sussex
RH17 7RE

### Trustees

M Eames (appointed March 2024 - Chair)
C Cawthorne (appointed October 2023)
R Ings (appointed 23 September 2022)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
N Duffy (appointed October 2017 - resigned August 2023)
A Ratnayake (appointed January 2022 - passed away September 2024)

In September 2016, the Charity Commission gave permission for the newly registered limited company Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

### Auditors

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

### Bankers

HSBC plc
125 Church Road
Hove
East Sussex
BN3 2AN

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on .....8 OCTOBER 2024..... and signed on its behalf by:

.....
G Russell - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Our responsibilities for the audit of the financial statements**
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

-We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006.-
-We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
-We made enquiries of those charged with governance and management concerning
-The risks of fraud;
-Instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
-We allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations

**Audit response to the risk of irregularities including fraud**

Based on the results of our risk assessment, our procedures included, but were not limited to:

-Performing analytical procedures to identify any unusual or unexpected relationships
-Evaluating whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias
-Assessing whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
-Agreeing financial statements disclosures to underlying supporting documentation
-Reading the minutes of meetings of those charged with governance
-Reviewing the correspondence with relevant regulatory bodies
-Testing of journal entries to address the risk of fraud through management override
-Incorporation an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
-Corroborating the business rationale for transactions outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Parkers

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Date: 9th October 2024

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31ST DECEMBER 2023

| | Notes | Unrestricted fund £ | Restricted funds £ | **2023 Total funds £** | 2022 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **2,014,479** | **-** | **2,014,479** | 1,552,665 |
| Other trading activities | 3 | **6,124** | **-** | **6,124** | 5,018 |
| Investment income | 4 | **22,820** | **-** | **22,820** | - |
| **Total** | | **2,043,423** | **-** | **2,043,423** | 1,557,683 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | **439,794** | **-** | **439,794** | 379,542 |
| **Charitable activities** | 6 | | | | |
| Donkey sanctuary | | **813,507** | **5,715** | **819,222** | 724,397 |
| **Total** | | **1,253,301** | **5,715** | **1,259,016** | 1,103,939 |
| **NET INCOME/(EXPENDITURE)** | | **790,122** | **(5,715)** | **784,407** | 453,744 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **1,288,845** | **13,515** | **1,302,360** | 848,616 |
| **TOTAL FUNDS CARRIED FORWARD** | | **2,078,967** | **7,800** | **2,086,767** | 1,302,360 |

The notes form part of these financial statements

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### BALANCE SHEET
### 31ST DECEMBER 2023

| | Notes | 2023 £ | 2022 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 11 | - | 849 |
| **CURRENT ASSETS** | | | |
| Stocks | 12 | **920** | 2,074 |
| Debtors | 13 | **16,615** | 24,490 |
| Cash at bank and in hand | | **2,090,651** | 1,288,835 |
| | | **2,108,186** | 1,315,399 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 14 | **(21,419)** | (13,888) |
| **NET CURRENT ASSETS** | | **2,086,767** | 1,301,511 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **2,086,767** | 1,302,360 |
| **NET ASSETS** | | **2,086,767** | 1,302,360 |
| **FUNDS** | 16 | | |
| Unrestricted funds | | **2,078,967** | 1,288,845 |
| Restricted funds | | **7,800** | 13,515 |
| **TOTAL FUNDS** | | **2,086,767** | 1,302,360 |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 8 OCTOBER 2024 ..... and were signed on its behalf by:

.....
G Russell - Trustee

The notes form part of these financial statements

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### CASH FLOW STATEMENT
### FOR THE YEAR ENDED 31ST DECEMBER 2023

| | Notes | 2023<br>£ | 2022<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Cash generated from operations | 1 | **778,996** | 432,104 |
| Net cash provided by operating activities | | **778,996** | 432,104 |
| **Cash flows from investing activities** | | | |
| Interest received | | **22,820** | - |
| Net cash provided by investing activities | | **22,820** | - |
| **Change in cash and cash equivalents in the reporting period** | | **801,816** | 432,104 |
| **Cash and cash equivalents at the beginning of the reporting period** | | **1,288,835** | 856,731 |
| **Cash and cash equivalents at the end of the reporting period** | | **2,090,651** | 1,288,835 |

The notes form part of these financial statements

## NOTES TO THE CASH FLOW STATEMENT
## FOR THE YEAR ENDED 31ST DECEMBER 2023

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| **Net income for the reporting period (as per the Statement of Financial Activities)** | **784,407** | 453,744 |
| **Adjustments for:** | | |
| Depreciation charges | **849** | 849 |
| Interest received | **(22,820)** | - |
| Decrease/(increase) in stocks | **1,154** | (814) |
| Decrease/(increase) in debtors | **7,875** | (17,690) |
| Increase/(decrease) in creditors | **7,531** | (3,985) |
| **Net cash provided by operations** | **778,996** | 432,104 |

### 2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/1/23 | Cash flow | At 31/12/23 |
|---|---|---|---|
| | £ | £ | £ |
| **Net cash** | | | |
| Cash at bank and in hand | **1,288,835** | **801,816** | **2,090,651** |
| | **1,288,835** | **801,816** | **2,090,651** |
| **Total** | **1,288,835** | **801,816** | **2,090,651** |

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

| | |
|---|---|
| Fixtures, fittings and equipment | **25% on reducing balance** |
| Motor vehicles | **25% on reducing balance** |
| Computer equipment | **33% straight line** |

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

**Taxation**
The charity is exempt from tax on its charitable activities.

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

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

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

**Foreign currencies**
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.


continued...

## 1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Grants and donations**
Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

**Gifts in kind**

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

## 2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Legacies | **1,059,958** | 669,265 |
| Grants and donations | **954,521** | 883,400 |
| | **2,014,479** | 1,552,665 |

## 3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Sale of merchandise | **6,124** | 5,018 |

## 4. INVESTMENT INCOME

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Deposit account interest | **22,820** | - |



continued...

## 5. RAISING FUNDS

**Raising donations and legacies**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Staff costs | **120,963** | 123,597 |
| Rent, rates and insurance | **14,142** | 13,596 |
| Telephone | **2,339** | 2,687 |
| Postage & stationery | **75,348** | 58,465 |
| Sundries | **4,077** | 2,945 |
| Travel | **23,366** | 15,319 |
| Fundraising | **171,267** | 134,974 |
| Other office expenses | **67** | 227 |
| Bank and credit card charges | **21,053** | 20,666 |
| Depreciation | **849** | 849 |
| | **433,471** | 373,325 |

**Other trading activities**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Opening stock | **2,074** | 1,260 |
| Purchases | **5,169** | 7,031 |
| Closing stock | **(920)** | (2,074) |
| | **6,323** | 6,217 |
| Aggregate amounts | **439,794** | 379,542 |

## 6. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 7) | Support costs (see note 8) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Donkey sanctuary | **786,354** | **32,868** | **819,222** |

## 7. GRANTS PAYABLE

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Donkey sanctuary | **786,354** | 707,648 |

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £647,972 (2022: £707,648).



continued...

## 8. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Donkey sanctuary | **32,868** |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

## 10. STAFF COSTS

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **118,162** | 120,979 |
| Other pension costs | **2,801** | 2,618 |
| | **120,963** | 123,597 |

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

| | **2023** | 2022 |
|---|---|---|
| UK staff | **4** | 3 |

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

## 11. TANGIBLE FIXED ASSETS

| | Computer equipment |
|---|---|
| | £ |
| **COST** | |
| At 1st January 2023 and 31st December 2023 | **10,912** |
| **DEPRECIATION** | |
| At 1st January 2023 | **10,063** |
| Charge for year | **849** |
| At 31st December 2023 | **10,912** |
| **NET BOOK VALUE** | |
| At 31st December 2023 | **-** |
| At 31st December 2022 | 849 |



continued...

## 12. STOCKS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Stocks for fundraising | **920** | 2,074 |

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other debtors | **10,794** | 19,693 |
| Prepayments | **5,821** | 4,797 |
| | **16,615** | 24,490 |

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Social security and other taxes | **3,418** | 1,870 |
| Other creditors | **421** | 1,040 |
| Accruals and deferred income | **17,580** | 10,978 |
| | **21,419** | 13,888 |

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund | Restricted funds | 2023 Total funds | 2022 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed assets | **-** | **-** | **-** | 849 |
| Current assets | **2,100,386** | **7,800** | **2,108,186** | 1,315,399 |
| Current liabilities | **(21,419)** | **-** | **(21,419)** | (13,888) |
| | **2,078,967** | **7,800** | **2,086,767** | 1,302,360 |

## 16. MOVEMENT IN FUNDS

| | At 1/1/23 | Net movement in funds | At 31/12/23 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | **1,288,845** | **790,122** | **2,078,967** |
| **Restricted funds** | | | |
| Equipment Fund | **7,800** | **-** | **7,800** |
| Hebron Fund | **5,715** | **(5,715)** | **-** |
| | **13,515** | **(5,715)** | **7,800** |
| **TOTAL FUNDS** | **1,302,360** | **784,407** | **2,086,767** |



continued...

## 16. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **2,043,423** | **(1,253,301)** | **790,122** |
| **Restricted funds** | | | |
| Hebron Fund | **-** | **(5,715)** | **(5,715)** |
| **TOTAL FUNDS** | **2,043,423** | **(1,259,016)** | **784,407** |

**Comparatives for movement in funds**

| | At 1/1/22 £ | Net movement in funds £ | At 31/12/22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 802,183 | 486,662 | 1,288,845 |
| **Restricted funds** | | | |
| Equipment Fund | 15,368 | (7,568) | 7,800 |
| Hebron Fund | 31,065 | (25,350) | 5,715 |
| | 46,433 | (32,918) | 13,515 |
| **TOTAL FUNDS** | 848,616 | 453,744 | 1,302,360 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,557,683 | (1,071,021) | 486,662 |
| **Restricted funds** | | | |
| Equipment Fund | - | (7,568) | (7,568) |
| Hebron Fund | - | (25,350) | (25,350) |
| | - | (32,918) | (32,918) |
| **TOTAL FUNDS** | 1,557,683 | (1,103,939) | 453,744 |

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.



continued...

## 17. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £647,972 (2022: £707,648) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).

**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

England & Wales - Charity number 1083468

# Accounts

REGISTERED CHARITY NUMBER: 1083468

# REPORT OF THE TRUSTEES AND

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

# FOR

# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

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# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## Foreword
## From Niall Duffy - Chair of Trustees

Firstly, I want to place on record a huge thank you to our supporters, volunteers, and staff for helping Safe Haven weather the economic pressures and cost of living crisis of 2022. I am very pleased to report that, whilst much of life was on hold in the UK, our essential work in Israel and the Occupied Palestinian Territories continued, making a positive and significant impact on thousands of working donkeys and horses.

Because our charity works across international borders, using communication software like Skype, Zoom and Teams has been a necessity for many years. Thus, our Trustee meetings have continued throughout the pandemic, enabling the board to make key strategic decisions on the future of the charity.

As we mentioned in last year's report, Safe Haven has continued to build a reserve fund to help us provide for both the animals in our care and those that rely on the mobile clinics should economic conditions deteriorate. That decision has proved to be extremely prudent due to Russia's invasion of Ukraine at the end of 2021 and the resulting impact on the global economy, including in both Israel and the Occupied Palestinian Territories. Thankfully, we are in a much better financial position now to safeguard the animals in our care, certainly in the short term and we are incredibly grateful to our amazing supporters. We genuinely couldn't do what we do without their generosity.

We have also been busy building funds for some of the projects we want to get off the ground in 2022 and 2023 in addition to replacing equipment we know is coming to the end of its life - the sanctuary tractor being a good example.

As any other charity, the board review risks at each Trustee meeting and in 2022 we were able to address a number of outstanding issues. In addition to our reserves policy, referred to above, we have also completely overhauled our failing database, updated staff policies and procedures and taken further steps to ensure the charity continues to comply with all the financial regulations surrounding its day to day running.

Finally, in 2022 we were able to welcome two new Trustees onto the board - one who has experience in veterinary science and another with substantial business experience at director level. Our work would not be possible without their wisdom and expertise and I am hugely grateful for their time and commitment.

Similarly, the efforts of our staff in the UK, Israel and in the Occupied Palestinian Territories are truly an inspiration. Seeing the circumstances in which they carry out their work is humbling, and I am proud to be associated with each and every one of them.

Once again, thank you to all our supporters who make this all possible. 2023 will be an exciting time for the charity as we move forward with some of the much-needed projects which help us reach more donkeys and horses in need of our care.

## Update
## From Andy Foxcroft - Chief Executive

It is such an honour for me to work for Safe Haven for Donkeys and be a part of a team that transforms the lives of working donkeys, mules and horses every single day. To be able to witness the massive impact a relatively simple procedure can have on one animal's life is truly humbling. I've been lucky enough to witness these treatments first hand this year in the Occupied Palestinian Territories and, more recently in Egypt.

Every single member of our field team is a highly skilled technician, be they a vet, a farrier or general assistant. They know their stuff! They know that donkeys are very different to horses when it comes to ailments, treatments and behaviour. They have to work in very challenging situations every day, environments which would terrify most of us. But they do it with such skill and confidence that they make it look easy which I can tell you it isn't.

Most recently I visited a Bedouin tribe in the Jordan Valley to observe our newest team of vet Dr Omran and farrier Ali. Like many of the donkey and horse owners in the Occupied Palestinian Territories, the Bedouins prefer stallions to carry out the work as they are seen to be stronger and hardier than geldings or mares (their view). Consequently, when several stallions are brought together for the visiting mobile clinic there are fireworks! But this doesn't put the team off, far from it, they just get stuck in and rasp teeth, trim hooves, mend wounds as if it were no big deal. It is a big deal though because if they weren't doing their work, which you generously pay for, the animals they see would never get any treatment and many of the easily treatable conditions would eventually lead to a very slow and painful death.

Why don't the authorities prosecute the owners for animal cruelty I hear you say, a very good point too and one that is often aired by supporters. Where Safe Haven for Donkeys work there are often no animal welfare laws and where there are, they are not enforced. Conditions for people can be harsh and the working donkeys and horses are often vital for their owners to eek a living out of the land. Laws are relatively simple to implement but very costly to enforce and when there are higher priorities for whatever money is available, animals are generally at the bottom of a very long list.

This is why our work is so important and why I am so impressed, amazed, in awe of etc (it's difficult to find a word that truly epitomises the levels of skill and compassion involved) the people we have working day in, day out, to improve the welfare of working equids. And here's the thing, it has a lasting impact on the people we meet because they learn new skills and attitudes towards their animals. So in the long term, the culture will change and animal welfare standards will rise.

All of this is possible only because of our wonderful supporters who share our vision to improve the lives of working donkeys and horses (and the odd camel, goat, dog etc). Because of your support, we now have three mobile clinics in the Occupied Palestinian Territories reaching even more animals and I hope soon to be able to announce an exciting project we are working on in Egypt.

Thank You!

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

To improve the welfare of donkeys and other equids in the State of Israel and the Palestinian National Authority or their successors in name and sovereignty and in any additional countries where the Directors feel the need is sufficient to warrant either running the charity's own projects or partnering with local NGOs.

**The Vision of Safe Haven for Donkeys:**
A world where all working donkeys, horses and other equids are healthy, without injury and well cared for.

**Our Mission is:**
To use our resources, expertise and experience to ensure all animals we come into contact with are provided with suitable care and treatment so they can live and work without pain and discomfort. We will also pass our knowledge on to owners and communities to bring about long-term and sustainable improvements to animal welfare.

What are Safe Haven's values?
-We are compassionate - wherever we see animals suffering or in need of our help, we will act.
-We are professional - our staff are experts in their field and everything we do is led by veterinary science.
-We act as partners - our job is not to lecture owners, but to work together and empower them to better care for their animals.
-We are grateful - Every single penny donated to our charity is precious and we use our resources wisely.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel and the Occupied Palestinian Territories to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust" and the Occupied Palestinian Territories "Donkeys Trust Co".

By the end of December 2022, the Holyland Donkeys Trust was caring for on average 200 donkeys at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There are also on average 30 animals being cared for at the Donkeys Trust Co's clinic in the Palestinian city of Nablus until an alternative home can be found. We had originally hoped to transport some of these animals across the border to our sanctuary in Israel but due to difficulties we have encountered with this, we are now looking for a large site to hold them within the Occupied Palestinian Territories.

All donkeys at the sanctuary and the Nablus clinic receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanised if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Occupied Palestinian Territories, their quality of life is sufficiently low to warrant this.

The Nablus clinic continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The team also hold regular veterinary outreach clinics in various locations in the Occupied Palestinian Territories using a mobile clinic vehicle. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds.

Education is an important part of our work, and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps. The Nablus team can reach up to 1000 donkeys a month in this way and Staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that shows a reduced number of treatments required on return visits to each area.

At the end of 2021 we added a second mobile clinic vehicle to reach towns and villages in the southern part of the Occupied Palestinian Territories. This clinic has continued to operate for 2 days a week during 2022 and has meant a huge increase in the numbers of working equids we are able to help. With this in mind, at the beginning of 2023 we began operating a third mobile clinic in the centre of the Occupied Palestinian Territories, meaning that we can now cover the whole of the country.

In the UK, costs have been kept as low as possible, with the only employees being a full time Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters. We also have a part time CEO who focuses on organisational development and delivering the strategy.

The percentage of the three organisations' income (Safe Haven for Donkeys in the Holy Land, the Holyland Donkeys Trust and Donkeys Trust Co) spent on direct care of working animals in Israel and the Palestinian Territories is increasing year on year. During 2022, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or retendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Occupied Palestinian Territories is also a way to reduce costs whilst providing the animals with greater environmental enrichment. During 2023, we hope to expand this part of our work which will also help to create space for working animals in desperate need of sanctuary.

### Relationships with other charities

The charity is a member of the National Equine Welfare Council (NEWC). The UK Operations Director is a member of the Donkey Breed Society, the Chartered Institute of Fundraising and the Institute of Legacy Management. Safe Haven has recently joined the Working Animal Alliance (WAA), The Federation of Horses in Education and Therapy International (HETI) and the National Council for Voluntary Organisations (NVCO).

## FINANCIAL REVIEW

### Financial position

As at 31 December 2022, the charity had available unrestricted reserves of £1,288,845 plus £7,800 restricted towards the building of a quarantine area at the sanctuary in Israel and £7,214.89 restricted towards the mobile clinic in the Hebron area. A proportion of these unrestricted reserves were allocated towards the new projects the charity plans to implement during 2023.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2023 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes continuing to engage the services of a dedicated freelance fundraising consultant to increase income and the number of donors on the charity's database and the services of a PR consultant to help raise awareness of the charity's work.

### Year 2022 review

Following a clean audit of the last six years' annual accounts thanks to the implementation of more stringent financial processes in Israel and the Occupied Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Occupied Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co". We have continued to make progress towards implementing our 5-year strategic plan and achieved the following to date:
-Opened a new mobile clinic in the Occupied Palestinian Territories to enable us to reach more working donkeys and horses in need of veterinary care.
-Developed a research project in the Occupied Palestinian Territories to examine how our work improves animal welfare standards which will be delivered in the next 18 months.
-Continued to deliver training on the ground to owners and professionals to create more awareness of the needs of working donkeys and horses.
-Launched a Hebrew website to help us raise awareness of our work and generate funds locally.
-Commenced an animal assisted interaction (AAI) programme with a partner organisation at our sanctuary in Israel.
-Continue to rehome donkeys in the Occupied Palestinian Territories and Israel where we are completely satisfied that it is in the best interests of the animals.

### Year 2023 onwards

The Directors of the UK charity have continued to monitor every aspect of the Holy Land Donkey Trust's work in Israel and the Donkeys Trust Co's work in the Occupied Palestinian Territories during the past year. The strategic plan continues to be implemented.

Donkey and Horse Welfare

We know that there is so much more to do in the Occupied Palestinian Territories and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2023 we will continue to expand our activities into the Jordan Valley area of the Occupied Palestinian Territories where working animals need our help. We will ensure our three teams are given the necessary training and equipment to carry out their tasks.

Upgrading the Sanctuary

We continue to investigate the opportunities of upgrading our current site and adding an additional plot of land to give the donkeys more space. In addition, we have been offered a larger plot at another location which we are also investigating. However, our donkeys are very happy and healthy so we have no reason to push through with any changes until we are sure we are doing the right thing for the animals.

New Nablus facility

Our current clinic in Nablus looks after a number of donkeys that have been abandoned by their owners. Many are foals which were found on the roadside. Our vet, Dr Rakan Salous, who manages the clinic, rehomes as many as he can after carefully vetting the new owners. He also visits each new home regularly to check on the welfare of the animals that have been placed. However, the clinic does not provide enough space for their needs of the number of donkeys resident at. In 2023 we will identify a new location for the animals and provide them with a guardian to look after their needs 24 hours a day.

Research

A two-part research project got underway in 2022 starting with some work around the people and communities who use our services in the Occupied Palestinian Territories. Through this we hope to better understand why working equids are so important to the local economy, what the main barriers are to providing care and crucially, how Safe Haven can help to provide more information to improve welfare. The next phase will look more closely at the impact of our mobile clinics on the long-term welfare of animals. All of this will inform our future strategy and ensure we focus our resources to maximum effect. This project should be completed in 2023.

Volunteers

Safe Haven continues to benefit from a specialist UK-based donkey vet who volunteers her services. We aim to take advantage of this with ongoing regular visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

**Effectiveness of fundraising activities**

All of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-making trusts, encouraging supports to consider leaving legacies, liaising with major donors, attending events, PR (giving talks to local groups etc), organising events, liaising with major donors, fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2022 averaged just over £131,000 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities.

**Reserves policy**

The Directors operate a reserves policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage, up to a planned maximum of twelve months. This reserves level takes into account the charity's long-term responsibility toward the rescued animals in the case of its sister organisations in Israel and the Occupied Palestinian Territories.

New Project

Our vison to prevent the suffering of working equids must drive our strategy and whilst we still have much to do in the Occupied Palestinian Territories, we are currently investigating an opportunity to open a mobile clinic in Egypt where there are millions of donkeys and horses. The project will be focussed on a part of the country where there a few resources such as vets and farriers. It is also a location where there are no other animal welfare charities supporting working animals. Although Egypt could technically be classed as part of the Holy Land, we have taken the precaution of adjusting our deeds with the Charity Commission to enable Safe Haven for Donkeys to work anywhere in the world.

## FUTURE PLANS

After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Occupied Palestinian Territories increased, priorities for the year ahead are:

**Holyland Donkeys Trust:**

-To secure the sanctuary's future at its present site or at a new location.
-To increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency.

**Donkeys Trust Co:**

-To expand our work in the Occupied Palestinian Territories, especially in the south, to ensure we reach more working donkeys and horses.
-To identify new locations to operate mobile clinics.
-To locate new premises for the donkeys living at the Nablus clinic.
-To carry out research to help us understand the impact of our work and how we can bring about long-term improvement to animal welfare through education.

**Safe Haven for Donkeys in the Holy Land:**

-To increase fundraising and PR in the UK to better support the Israel and Occupied Palestinian Territories. organisations' work with equids in desperate need through working with in-house staff and fundraising and PR consultants as appropriate.
-To work to the charity's new Strategy Document, produced at the beginning of 2023 and which is available on the charity's website.
-To investigate setting up a new project in partnership with an Egyptian NGO to bring veterinary services to equids working south of Cairo .

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and six Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016, 26th June 2018 and 28th March 2022. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not-for-profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Occupied Palestinian Territories. Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2022.

**Recruitment and appointment of new trustees**

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Occupied Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Donkeys Trust Co was set up to allow for direct payment of salaries to Occupied Palestinian Territories staff. Its directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:
o CEO (part time)
o UK Operations Director (full time)
o Social Media Officer (full time)
o Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:
o Israel Operations Director (full time)
o 3 Sanctuary/outreach workers (full time)

In the Occupied Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:
o Clinic Manager (Nablus and mobile clinic north of the Occupied Palestinian Territories)
o Clinic Manager (mobile clinic south of the Occupied Palestinian Territories)
o Clinic Manager (mobile clinic centre of the Occupied Palestinian Territories)
o Farrier x 4 (Nablus and Hebron)

In 2021, Mr Andrew Foxcroft resigned as a Trustee and took up the part time interim role of CEO for a period of two years from April 2021 with the permission of the Charity Commission. The Board made Mr Foxcroft's position permanent in June 2023.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

At the end of 2022, Safe Haven for Donkeys in the Holy Land had six patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Anthony Head, Peter Egan, Kay Burley and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.

The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising.

### Risk management

Major risks to which the charity have been exposed are regularly reviewed by the Board and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2022

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**
1083468

**Principal address**
Unit 23 More House Farm Business Centre
Ditchling Road
Wivelsfield
Haywards Heath
West Sussex
RH17 7RE

**Trustees**
N Duffy (appointed October 2017 - Chair)
R Ings (appointed 23 September 2022)
A Ratnayake (appointed January 2022)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
M Steel (appointed March 2021, resigned June 2022)

In September 2016, the Charity Commission gave permission for the newly registered limited company Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

**Auditors**
Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

**Bankers**
HSBC plc
125 Church Road
Hove
East Sussex
BN3 2AN

### TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 charity will continue in business.

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 3 AUGUST 2023 and signed on its behalf by:

N Duffy - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

-We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006.-
-We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
-We made enquiries of those charged with governance and management concerning
-The risks of fraud;
-Instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
-We allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations

**Audit response to the risk of irregularities including fraud**

Based on the results of our risk assessment, our procedures included, but were not limited to:

-Performing analytical procedures to identify any unusual or unexpected relationships
-Evaluating whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias
-Assessing whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
-Agreeing financial statements disclosures to underlying supporting documentation
-Reading the minutes of meetings of those charged with governance
-Reviewing the correspondence with relevant regulatory bodies
-Testing of journal entries to address the risk of fraud through management override
-Incorporation an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
-Corroborating the business rationale for transactions outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Parkers

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Date: 10th August 2023

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31ST DECEMBER 2022

| | Notes | Unrestricted fund £ | Restricted funds £ | **2022 Total funds £** | 2021 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **1,552,665** | **-** | **1,552,665** | 1,072,240 |
| Other trading activities | 3 | **5,018** | **-** | **5,018** | 7,891 |
| **Total** | | **1,557,683** | **-** | **1,557,683** | 1,080,131 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 4 | **379,542** | **-** | **379,542** | 362,735 |
| **Charitable activities** | 5 | | | | |
| Donkey sanctuary | | **691,479** | **32,918** | **724,397** | 423,953 |
| **Total** | | **1,071,021** | **32,918** | **1,103,939** | 786,688 |
| **NET INCOME/(EXPENDITURE)** | | **486,662** | **(32,918)** | **453,744** | 293,443 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **802,183** | **46,433** | **848,616** | 555,173 |
| **TOTAL FUNDS CARRIED FORWARD** | | **1,288,845** | **13,515** | **1,302,360** | 848,616 |

The notes form part of these financial statements

## BALANCE SHEET
## 31ST DECEMBER 2022

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 10 | **849** | 1,699 |
| **CURRENT ASSETS** | | | |
| Stocks | 11 | **2,074** | 1,260 |
| Debtors | 12 | **24,490** | 6,800 |
| Cash at bank and in hand | | **1,288,835** | 857,072 |
| | | **1,315,399** | 865,132 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 13 | **(13,888)** | (18,215) |
| **NET CURRENT ASSETS** | | **1,301,511** | 846,917 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **1,302,360** | 848,616 |
| **NET ASSETS** | | **1,302,360** | 848,616 |
| **FUNDS** | 16 | | |
| Unrestricted funds | | **1,288,845** | 802,183 |
| Restricted funds | | **13,515** | 46,433 |
| **TOTAL FUNDS** | | **1,302,360** | 848,616 |

The financial statements were approved by the Board of Trustees and authorised for issue on 3 AUGUST 2023 and were signed on its behalf by:

N Duffy - Trustee

The notes form part of these financial statements

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

## 1. ACCOUNTING POLICIES

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

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

| | |
|---|---|
| Fixtures, fittings and equipment | **25% on reducing balance** |
| Motor vehicles | **25% on reducing balance** |
| Computer equipment | **33% straight line** |

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

**Taxation**
The charity is exempt from tax on its charitable activities.

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

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

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



continued...

## 1. ACCOUNTING POLICIES - continued

**Foreign currencies**
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Grants and donations**
Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

**Gifts in kind**

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

## 2. DONATIONS AND LEGACIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Legacies | **669,265** | 168,533 |
| Grants and donations | **883,400** | 903,707 |
| | **1,552,665** | 1,072,240 |

## 3. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Sale of merchandise | **5,018** | 7,891 |



continued...

## 4. RAISING FUNDS

### Raising donations and legacies

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Staff costs | **123,597** | 99,883 |
| Rent, rates and insurance | **13,596** | 12,553 |
| Telephone | **2,687** | 2,618 |
| Postage & stationery | **58,465** | 84,828 |
| Sundries | **2,945** | 2,526 |
| Travel | **15,319** | 2,515 |
| Fundraising | **134,974** | 128,276 |
| Other office expenses | **227** | 18 |
| Depreciation | **849** | 849 |
| Interest payable and similar charges | **20,666** | 22,060 |
| | **373,325** | 356,126 |

### Other trading activities

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Purchases | **6,217** | 6,609 |
| Aggregate amounts | **379,542** | 362,735 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 6) | Support costs (see note 7) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Donkey sanctuary | **707,648** | **16,749** | **724,397** |

## 6. GRANTS PAYABLE

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Donkey sanctuary | **707,648** | 407,502 |

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £707,648 (2021: £407,502).



continued...

## 7. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Donkey sanctuary | **16,749** |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

During the year Andrew Foxcroft, a trustee, was paid £38,667 (2021: £24,000) for acting as the Charity's interim CEO. The Charity has paid due regard to the Charity Commission guidance on payments to trustees when undertaking this transaction.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

## 9. STAFF COSTS

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **120,979** | 97,416 |
| Other pension costs | **2,618** | 2,467 |
| | **123,597** | 99,883 |

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

| | **2022** | 2021 |
|---|---|---|
| UK staff | **3** | 3 |

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

## 10. TANGIBLE FIXED ASSETS

| | Computer equipment |
|---|---|
| | £ |
| **COST** | |
| At 1st January 2022 and 31st December 2022 | **10,912** |
| **DEPRECIATION** | |
| At 1st January 2022 | **9,213** |
| Charge for year | **850** |
| At 31st December 2022 | **10,063** |
| **NET BOOK VALUE** | |
| At 31st December 2022 | **849** |
| At 31st December 2021 | 1,699 |



continued...

## 11. STOCKS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Stocks for fundraising | **2,074** | 1,260 |

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other debtors | **19,693** | 3,844 |
| Prepayments | **4,797** | 2,956 |
| | **24,490** | 6,800 |

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 14) | **-** | 341 |
| Social security and other taxes | **1,870** | 1,670 |
| Other creditors | **1,040** | 347 |
| Accruals and deferred income | **10,978** | 15,857 |
| | **13,888** | 18,215 |

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## 14. LOANS

An analysis of the maturity of loans is given below:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | **-** | 341 |

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund | Restricted funds | 2022 Total funds | 2021 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed assets | **849** | **-** | **849** | 1,699 |
| Current assets | **1,301,884** | **13,515** | **1,315,399** | 865,132 |
| Current liabilities | **(13,888)** | **-** | **(13,888)** | (18,215) |
| | **1,288,845** | **13,515** | **1,302,360** | 848,616 |



continued...

## 16. MOVEMENT IN FUNDS

| | At 1/1/22 £ | Net movement in funds £ | At 31/12/22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **802,183** | **486,662** | **1,288,845** |
| **Restricted funds** | | | |
| Equipment Fund | **15,368** | **(7,568)** | **7,800** |
| Hebron Fund | **31,065** | **(25,350)** | **5,715** |
| | **46,433** | **(32,918)** | **13,515** |
| **TOTAL FUNDS** | **848,616** | **453,744** | **1,302,360** |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **1,557,683** | **(1,071,021)** | **486,662** |
| **Restricted funds** | | | |
| Equipment Fund | **-** | **(7,568)** | **(7,568)** |
| Hebron Fund | **-** | **(25,350)** | **(25,350)** |
| | **-** | **(32,918)** | **(32,918)** |
| **TOTAL FUNDS** | **1,557,683** | **(1,103,939)** | **453,744** |

**Comparatives for movement in funds**

| | At 1/1/21 £ | Net movement in funds £ | At 31/12/21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 539,805 | 262,378 | 802,183 |
| **Restricted funds** | | | |
| Equipment Fund | 15,368 | - | 15,368 |
| Hebron Fund | - | 31,065 | 31,065 |
| | 15,368 | 31,065 | 46,433 |
| **TOTAL FUNDS** | 555,173 | 293,443 | 848,616 |



continued...

## 16. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,039,829 | (777,451) | 262,378 |
| **Restricted funds** | | | |
| Hebron Fund | 40,302 | (9,237) | 31,065 |
| **TOTAL FUNDS** | 1,080,131 | (786,688) | 293,443 |

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.

## 17. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £707,648 (2021: £407,502) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

| | 2022 £ | 2021 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Legacies | **669,265** | 168,533 |
| Grants and donations | **883,400** | 903,707 |
| | **1,552,665** | 1,072,240 |
| **Other trading activities** | | |
| Sale of merchandise | **5,018** | 7,891 |
| **Total incoming resources** | **1,557,683** | 1,080,131 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Wages | **120,979** | 97,416 |
| Pensions | **2,618** | 2,467 |
| Rent, rates and insurance | **13,596** | 12,553 |
| Telephone | **2,687** | 2,618 |
| Postage & stationery | **58,465** | 84,828 |
| Sundries | **2,945** | 2,526 |
| Travel | **15,319** | 2,515 |
| Fundraising | **134,974** | 128,276 |
| Other office expenses | **227** | 18 |
| Computer equipment | **849** | 849 |
| Bank & credit card charges | **20,666** | 22,060 |
| | **373,325** | 356,126 |
| **Other trading activities** | | |
| Purchases | **6,217** | 6,609 |
| **Charitable activities** | | |
| Grants to Israel | **707,648** | 407,502 |
| **Support costs** | | |
| **Governance costs** | | |
| Consultancy fees | **350** | 1,650 |
| Accountancy and legal fees | **16,399** | 14,801 |
| | **16,749** | 16,451 |
| Total resources expended | **1,103,939** | 786,688 |
| **Net income** | **453,744** | 293,443 |

**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

England & Wales - Charity number 1083468

# Accounts

REGISTERED CHARITY NUMBER: 1083468

# REPORT OF THE TRUSTEES AND

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

# FOR

# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

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# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## Foreword from Niall Duffy - Chair of Trustees

Firstly, a big thank you to our supporters for helping the charity weather the covid storm in 2021. I'm delighted to inform you that whilst much of life was on hold in the UK, our essential work in the Occupied Palestinian Territories continued to make a positive impact on working donkeys and horses.

Because our charity works across international borders, using communication software like Skype, Zoom and Teams has been a necessity for many years. So, our Trustee meetings have continued throughout the pandemic, despite the travel restrictions, to enable the board to make key strategic decisions on the future of Safe Haven.

As we mentioned in last year's report, we have continued to build a reserve fund to help us provide for both the animals in our care and those that rely on the mobile clinics, when the economy takes a downturn. That decision has proved to be extremely prudent due to the events that unfolded in Europe at the end of 2021 and resulting impact on the global economy. Exchange rates are a good example of how our expenses can increase significantly as a result of an economic downturn. Thankfully, we are in a much better position now to safeguard the animals in our care, certainly in the short term, when disaster strikes.

We have also been busy building funds for some of the projects we want to get off the ground in 2022 in addition to replacing equipment we know is coming to the end of its life - the sanctuary tractor being a good example.

As any other charity, the board review risks at each Trustee meeting and in 2021 we were able to address some outstanding issues. In addition to our reserves policy, which I've mentioned above, we have also addressed our failing database, updated staff policies and procedures and taken steps to ensure the charity continues to comply with all the financial regulations surrounding its day to day running.

Finally, in 2021 we were able to welcome two new Trustees onto the board - one who has experience in veterinary science and another with substantial business experience at director level. We are always looking for new Trustees, especially those that can fill the gaps in experience needed to operate the charity to best effect.

Once again, thank you to all our supporters who make this all possible. 2022 will be an exciting time for the charity as we move forward with some of the much-needed projects which help us reach more donkeys and horses in need of our care.

## Update from Andy Foxcroft - Chief Executive Director

Despite the unexpected barriers placed in our way during 2021, Safe Haven for Donkeys has continued to deliver and grow thanks to the support of our donors, who share our ambition to improve the welfare of working donkeys and horses in the Middle East. Thank you!

As we reported last year, our ambitions in 2021 were to deliver a number of projects, some related to stabilising the organisation after years of financial uncertainty, and others focused on delivering better animal welfare. Covid continued to restrict travel so I was unable to get out to Israel and the West Bank until the start of 2022. Fortunately, that didn't prevent us taking many of the projects forward and we were able to make progress in several areas.

I'll start with the organisational one first. In 2021 we updated our database which was pretty much falling over and didn't have the functionality to help us raise money through our website. All transactions needed to be manually processed and, as our donor numbers grow, this puts the team under more and more pressure. The new database and integration with the website (which is nearly complete) will cost us less than £10,000. I've been involved in database upgrades in both the public and not-for-profit sectors and the sums involved were eyewatering. At Safe Haven for Donkeys, we were able to take advantage of 'off-the-shelf' software which needed very little adaptation to make it work for us although it will save us both time and money as a result of more efficient processing of information and better integration with other software. As with any project of this type, there are always glitches although our amazing team in the office were able to resolve these fairly quickly.

Our Hebron mobile clinic, which we hoped to get started in 2021, is now up and running and growing. This means that we now have two teams operating in the West Bank, one covering the north and another the south. Travelling between the two areas is not easy which is why we needed two teams. Both consist of vets and farriers who travel around each area delivering veterinary and farrier treatments to all working donkeys and horses. The animals are vital to families and communities who rely on them for farming, construction and transport. The availability and cost of local vets and farriers is beyond the means of most which is why the service Safe Haven offers is so vital. Educating owners helps us to prevent a lot of the issues our team see every day from reoccurring. But, there are many villages and towns. I was lucky enough to shadow both teams during a recent visit and I was so impressed with what they do in conditions which are, at the very least, challenging. Typically, both teams will treat over 1000 donkeys and horses each month.

Whilst I've seen the work we do is vital in raising the animal welfare standards, I've been concerned that we are not able to measure the results in a meaningful way. We know through experience on the ground that when our teams go back to areas they don't see the same level of injury they had to treat initially. This suggests the information we pass on the owners is used to the benefit of their animals. We also know that if we stop going to an area, the seriousness of the injuries will increase. In 2021, we developed a proposal for some research to be conducted in conjunction with a university based in the West Bank. The main focus of the research will be on how our intervention helps to improve animal welfare standards in the short term and how we can changes attitudes towards working equids in the longer term through education. This project will start at the beginning of 2022.

Finally, and as I've highlighted previously, the sanctuary in Israel is too small for the resident herd of mainly donkeys and a couple of horses. During 2021 we have developed options for either extending and renovating the current site or identifying an alternative site. Both options have benefits and issues to overcome although our decision will be based on what is best for the donkeys. By the end of 2022 we expect to have made significant progress on this project and I look forward to reporting on this in our next annual report.

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives of the charity are the provision of care and protection of donkeys and mules in the State of Israel and the Palestinian National Authority (or their successors in name and sovereignty).

**Mission:**

- to promote the importance of basic welfare of donkeys, and wherever possible to teach compassion to achieve long-term changes for the better;
- to obtain a smallholding of land for shelter and protection, and provide a rescue centre where we can care for donkeys that are abandoned and for those that require special attention;
- to ensure that any animal found abandoned on highways will be safely transported to the rescue centre, where they will be guaranteed to live free from the burdens of toil, stress and suffering, or until they can be safely re-homed into a non-working retired environment;
- to castrate all male donkeys in our care wherever possible and to promote the importance of this practice;
- to be able to give a humane end to severe and distressing cases where the animal is considered by a qualified veterinarian, to be suffering unnecessarily and to have no quality of life;
- to keep an up to date record of every animal in our care;
- to work together with other animal welfare organisations and supporters, in order to combine the mutual efforts and hasten an end to suffering and cruelty to animals, and ensure that all parties are fully informed of our progress.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2021

### ACHIEVEMENT AND PERFORMANCE

**Charitable activities**

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel and the Palestinian Territories to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust" and the Palestinian Territories "Donkeys Trust Co"

By the end of December 2021, the Holyland Donkeys Trust was caring for on average 200 donkeys, mules and horses at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There are also on average 30 animals being cared for at the Donkeys Trust Co's clinic in the Palestinian city of Nablus until they can legally be transported across the border into Israel or an alternative home can be found. These numbers have continued to rise as unwanted/abandoned donkeys are rescued from both Israel and the Palestinian Territories. All donkeys at the sanctuary and the Nablus clinic receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanized if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Palestinian Territories, their quality of life is sufficiently low to warrant this.

The Nablus clinic continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The team also hold regular veterinary outreach clinics in various locations in the Palestinian Territories using a mobile clinic vehicle. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds. Education is an important part of the project and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps. The Nablus team can reach up to 1000 donkeys a month in this way Staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that clearly shows a reduced number of treatments required on return visits to each area. As a result, at the end of 2021 we added a second mobile clinic vehicle to reach downs and villages in the southern part of the Palestinian Territories.

In the UK, costs have been kept as low as possible, with the only employees being a full time Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters. There is also a part time CEO on a self-employed basis.

One of the major items of expenditure in the UK is the production and mailing out of the charity's quarterly newsletter but as mentioned below, the newsletter is also one of the major income generators for the charity. The percentage of the three organisations' income (Safe Haven for Donkeys in the Holy Land, the Holyland Donkeys Trust and Donkeys Trust Co) spent on direct care of working animals in Israel and the Palestinian Territories is increasing year on year. During 2021, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or re-tendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Palestinian Territories and Israel is also a way to reduce costs whilst providing the animals with greater environmental enrichment. During 2022, we hope to expand this part of our work which will also help to create space for working animals in desperate need of sanctuary.

**Relationships with other charities**

The charity is a member of the National Equine Welfare Council (NEWC). The UK Operations Director is a member of the Donkey Breed Society, the Institute of Fundraising and the Institute of Legacy Management. Safe Haven has recently joined the Working Animal Alliance (WAA), The Federation of Horses in Education and Therapy International (HETI) and the National Council for Voluntary Organisations (NVCO). In 2021, staff members attended the NEWC and World Horse Welfare (WHW) annual conferences where there was an opportunity to engage with delegates from other equine charities and organisations involved in equine welfare.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2021

### FINANCIAL REVIEW

**Financial position**

As at 31 December 2021, the charity had available unrestricted reserves of £815,570 plus £7,800 restricted towards the building of a quarantine area at the sanctuary in Israel, £2,500 restricted towards the purchase of a tractor and £31,064 restricted towards the new mobile clinic in the Hebron area. A proportion of these unrestricted reserves will be used towards the new projects the charity plans to implement in 2022.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2022 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes continuing to engage the services of a dedicated freelance fundraising consultant to increase income and number of donors on the charity's database.

**Year 2021 review**

Following a clean audit of the 2016/17, 2018 and 2019 accounts thanks to the implementation of more stringent financial processes in Israel and the Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co".

We have continued to make progress towards implementing our 5-year strategic plan and achieved the following to date:

- Opened a new mobile clinic in the West Bank to enable us to reach more working donkeys and horses in need of veterinary care
- Developed a research project in the West Bank to examine how our work improves animal welfare standards which will be delivered in the next 18 months
- Continued to deliver training on the ground to owners and professionals to create more awareness of the needs of working donkeys and horses
- Launched a Hebrew website to help us raise awareness of our work and generate funds locally
- Commenced an animal assisted interaction (AAI) programme with a partner organisation at our sanctuary in Israel
- Continue to rehome donkeys in Palestine and Israel although only where we are completely satisfied that it is in the best interests of the animals

**Year 2022 Onwards**

The Directors of the UK charity have continued to monitor every aspect of the Holy Land Donkey Trust's work in Israel and the Donkeys Trust Co's work in the Palestinian Territories during the past year. The five-year strategic plan continues to be implemented.

Donkey and Horse Welfare

We know that there is so much more to do in the Palestinian Territories and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2022 we will continue to expand our activities in the West Bank where working animals need our help. This is likely to be in the southern part of the country which is difficult to access from the north because of the road networks and political nature of the country. We will equip our new team in Hebron with modern veterinary tools and a vehicle to enable this.

Upgrading the Sanctuary
Now that travel restrictions have eased, we will progress our plan to either upgrade the existing sanctuary in Israel or find a new location. Over the course of the 2021, we have been able to examine the possibility of extending the current site by adding a new pasture and shelter for 30 to 40 donkeys. This will create more space for the herd especially in the winter months when they have to spend a lot of time under cover due the rain. If we are able to achieve this, it would be preferable to moving to a new site which will be more costly and disruptive for the herd.

New Nablus facility
Our current clinic in Nablus looks after a number of donkeys that have been abandoned by their owners. Many are foals which were found on the roadside. Our vet, Dr Rakan, who manages the clinic, rehomes as many as he can after carefully vetting the new owners. He also visits each new home regularly to check on the welfare of the animals that have been placed. However, we still have a number of donkeys resident at the clinic which doesn't provide enough space for their needs. In 2022 we will identify a new location for the donkeys and provide them with a guardian to look after their needs 24 hours a day.

Research
The research project will get underway in 2022 starting with some work around the people and communities who use our services in the West Bank. Through this section we hope to better understand why working equids are so important to the local economy, what the main barriers are to providing care and crucially, how Safe Haven can help to provide more information to improve welfare. The next phase will look more closely at the impact of our mobile clinics on the long-term welfare of animals. All of this will inform our future strategy and ensure we focus our resources to maximum effect.

Volunteers
Safe Haven continues to benefit from a specialist donkey vet who volunteers her services. We aim to take advantage of this with ongoing quarterly visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

**Effectiveness of fundraising activities**
The whole of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-giving trusts, encouraging supporters to consider leaving legacies, liaising with major donors, attending events, PR (press releases, giving talks to local groups etc), organising events, liaising with major donors, setting up of volunteer fundraising groups and fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2021 averaged just under £86,000 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters, and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities.

**Reserves policy**
The Directors operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage, up to a planned maximum of nine months. This reserves level takes into account the charity's long-term responsibility toward the rescued animals in the case of its sister organisations in Israel and the Palestinian Territories.

## FUTURE PLANS

After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Palestinian Territories increased, priorities for the year ahead are:

**Holy Land Donkeys Trust:**

- to secure the sanctuary's future at its present site or at new location;
- to replace an aging tractor essential for the day to day running of the sanctuary;
- to increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency

**Donkeys Trust Co:**

- to expand our work in the West Bank, especially in the south, to ensure we reach more working donkeys and horses
- to identify new locations to operate mobile clinics
- to locate new premises for the donkeys living at the Nablus clinic
- to carry out research to help us understand the impact of our work and how we can bring about long-term improvement to animal welfare through education

**Safe Haven for Donkeys in the Holy Land:**

- to increase fundraising and PR in the UK to better support the Israeli and Palestinian Territories organisations' work with equids in desperate need
- To produce a new strategic plan for 2023 onwards

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and four Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016 and 26th June 2018. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not for profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Palestinian Territories.

Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2021.

### Recruitment and appointment of new trustees

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT). The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Holyland Donkeys Trust (West Bank) was set up to allow for direct payment of salaries to West Bank staff. Its Directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited is supported by the following members of UK staff:
- CEO (part time on a self-employed basis)
- UK Operations Director (full time)
- Social Media Officer (full time)
- Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:
- Israel Operations Director (full time)
- 3 Sanctuary/outreach workers (Israel)

In the Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:
- Clinic Manager (Nablus and mobile clinic north of the Palestinian Territories)
- Clinic Manager (mobile clinic south of the Palestinian Territories)
- Farriers x 3 (2 Nablus and 1 Hebron)
- Various ad hoc staff as necessary, such as veterinary surgeons, farrier and casual site workers

The charity's interim Chief Executive, Mr Timothy Wass, left the charity at the end of 2019. With the permission of the Charity Commission, Mr Andrew Foxcroft resigned as a Trustee and took up the part time role of CEO on a self-employed basis for a period of two years from April 2021.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

At the end of 2021, Safe Haven for Donkeys in the Holy Land had seven patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Julie Burchill, Anthony Head, Peter Egan, Kay Burley and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.

The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising.

### Risk management

Major risks to which the charity has been exposed have been reviewed and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2021

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**
1083468

**Principal address**
Unit 23 More House Farm Business Centre
Ditchling Road
Wivelsfield
Haywards Heath
West Sussex
RH17 7RE

**Trustees**
N Duffy (appointed October 2017 - Chair)
A Foxcroft (appointed October 2017, resigned April 2021)
A Ratnayake (appointed January 2022)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
M Steel (appointed March 2021, resigned June 2022)

In September 2016, the Charity Commission gave permission for the newly registered limited company Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

**Auditors**
Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

**Bankers**
HSBC plc
125 Church Road
Hove
East Sussex
BN3 2AN

### TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 charity will continue in business.

## TRUSTEES' RESPONSIBILITY STATEMENT - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17/08/2022 and signed on its behalf by:

N Duffy - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to the charity commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to donations and legacies, where there may be incentive for manipulation of overstated donations and legacies. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud; and
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations including journal entries which inflated the Company's results for the period with unusual offset entries and journal entries impacting work in progress with unusual offset entries to detect any unusual capitalisation of costs.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Parkers

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Date: 18th August 2022

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31ST DECEMBER 2021

| | Notes | Unrestricted fund £ | Restricted funds £ | **2021 Total funds £** | 2020 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **1,031,938** | **40,302** | **1,072,240** | 1,263,157 |
| Other trading activities | 3 | **7,891** | **-** | **7,891** | 8,241 |
| **Total** | | **1,039,829** | **40,302** | **1,080,131** | 1,271,398 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 4 | **362,735** | **-** | **362,735** | 316,579 |
| **Charitable activities** | 5 | | | | |
| Donkey sanctuary | | **414,716** | **9,237** | **423,953** | 430,353 |
| **Total** | | **777,451** | **9,237** | **786,688** | 746,932 |
| **NET INCOME** | | **262,378** | **31,065** | **293,443** | 524,466 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | **539,805** | **15,368** | **555,173** | 30,707 |
| **TOTAL FUNDS CARRIED FORWARD** | | **802,183** | **46,433** | **848,616** | 555,173 |

The notes form part of these financial statements

## BALANCE SHEET
## 31ST DECEMBER 2021

| | Notes | 2021 £ | 2020 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 10 | **1,699** | - |
| **CURRENT ASSETS** | | | |
| Stocks | 11 | **1,260** | 329 |
| Debtors | 12 | **6,800** | 10,028 |
| Cash at bank and in hand | | **857,072** | 608,626 |
| | | **865,132** | 618,983 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 13 | **(18,215)** | (63,810) |
| **NET CURRENT ASSETS** | | **846,917** | 555,173 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **848,616** | 555,173 |
| **NET ASSETS** | | **848,616** | 555,173 |
| **FUNDS** | 16 | | |
| Unrestricted funds | | **802,183** | 539,805 |
| Restricted funds | | **46,433** | 15,368 |
| **TOTAL FUNDS** | | **848,616** | 555,173 |

The financial statements were approved by the Board of Trustees and authorised for issue on 17 AUGUST 2022 and were signed on its behalf by:

N Duffy - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

| | |
|---|---|
| Fixtures, fittings and equipment | **25% on reducing balance** |
| Motor vehicles | **25% on reducing balance** |
| Computer equipment | **33% straight line** |

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

**Taxation**
The charity is exempt from tax on its charitable activities.

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

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

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



continued...

## 1. ACCOUNTING POLICIES - continued

**Foreign currencies**
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Grants and donations**
Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

**Gifts in kind**

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

## 2. DONATIONS AND LEGACIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Legacies | **168,533** | 375,026 |
| Grants and donations | **903,707** | 888,131 |
| | **1,072,240** | 1,263,157 |

## 3. OTHER TRADING ACTIVITIES

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Sale of merchandise | **7,891** | 8,241 |



continued...

## 4. RAISING FUNDS

**Raising donations and legacies**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Staff costs | **99,883** | 75,768 |
| Rent, rates and insurance | **12,553** | 14,117 |
| Telephone | **2,618** | 1,992 |
| Postage & stationery | **84,828** | 63,853 |
| Sundries | **2,526** | 1,940 |
| Travel | **2,515** | 1,380 |
| Fundraising | **128,276** | 129,135 |
| Other office expenses | **18** | 39 |
| Depreciation | **849** | 186 |
| Interest payable and similar charges | **22,060** | 19,682 |
| | **356,126** | 308,092 |

**Other trading activities**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Purchases | **6,609** | 8,487 |
| Aggregate amounts | **362,735** | 316,579 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 6) | Support costs (see note 7) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Donkey sanctuary | **407,502** | **16,451** | **423,953** |

## 6. GRANTS PAYABLE

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Donkey sanctuary | **407,502** | 419,943 |

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £407,502 (2020: £419,943).



continued...

## 7. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Donkey sanctuary | **16,451** |

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

During the year Andrew Foxcroft, a trustee, was paid £24,000 for acting as the Charity's interim CEO. The Charity has paid due regard to the Charity Commission guidance on payments to trustees when undertaking this transaction.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

## 9. STAFF COSTS

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **97,416** | 73,312 |
| Other pension costs | **2,467** | 2,456 |
| | **99,883** | 75,768 |

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

| | **2021** | 2020 |
|---|---|---|
| UK staff | **3** | 3 |

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



continued...

## 10. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|---|---|
| **COST** | |
| At 1st January 2021 | **8,645** |
| Additions | **2,548** |
| Disposals | **(281)** |
| At 31st December 2021 | **10,912** |
| **DEPRECIATION** | |
| At 1st January 2021 | **8,645** |
| Charge for year | **849** |
| Eliminated on disposal | **(281)** |
| At 31st December 2021 | **9,213** |
| **NET BOOK VALUE** | |
| At 31st December 2021 | **1,699** |
| At 31st December 2020 | - |

## 11. STOCKS

| | 2021 £ | 2020 £ |
|---|---|---|
| Stocks for fundraising | **1,260** | 329 |

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade debtors | - | 177 |
| Other debtors | **3,844** | 7,769 |
| Prepayments | **2,956** | 2,082 |
| | **6,800** | 10,028 |



continued...

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 14) | **341** | 50,000 |
| Social security and other taxes | **1,670** | 1,650 |
| Other creditors | **347** | 6,598 |
| Accruals and deferred income | **15,857** | 5,562 |
| | **18,215** | 63,810 |

## 14. LOANS

An analysis of the maturity of loans is given below:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | **341** | - |
| Bank loans | **-** | 50,000 |
| | **341** | 50,000 |

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund | Restricted funds | 2021 Total funds | 2020 Total funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed assets | **1,699** | **-** | **1,699** | - |
| Current assets | **818,699** | **46,433** | **865,132** | 618,983 |
| Current liabilities | **(18,215)** | **-** | **(18,215)** | (63,810) |
| | **802,183** | **46,433** | **848,616** | 555,173 |

## 16. MOVEMENT IN FUNDS

| | At 1/1/21 | Net movement in funds | At 31/12/21 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | **539,805** | **262,378** | **802,183** |
| **Restricted funds** | | | |
| Equipment Fund | **15,368** | **-** | **15,368** |
| Hebron Fund | **-** | **31,065** | **31,065** |
| | **15,368** | **31,065** | **46,433** |
| **TOTAL FUNDS** | **555,173** | **293,443** | **848,616** |



continued...

## 16. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **1,039,829** | **(777,451)** | **262,378** |
| **Restricted funds** | | | |
| Hebron Fund | **40,302** | **(9,237)** | **31,065** |
| **TOTAL FUNDS** | **1,080,131** | **(786,688)** | **293,443** |

**Comparatives for movement in funds**

| | At 1/1/20 £ | Net movement in funds £ | At 31/12/20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 15,339 | 524,466 | 539,805 |
| **Restricted funds** | | | |
| Equipment Fund | 15,368 | - | 15,368 |
| **TOTAL FUNDS** | 30,707 | 524,466 | 555,173 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 1,271,398 | (746,932) | 524,466 |
| **TOTAL FUNDS** | 1,271,398 | (746,932) | 524,466 |

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.



continued...

## 17. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £407,502 (2020: £419,943) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

| | 2021 £ | 2020 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Legacies | **168,533** | 375,026 |
| Grants and donations | **903,707** | 888,131 |
| | **1,072,240** | 1,263,157 |
| **Other trading activities** | | |
| Sale of merchandise | **7,891** | 8,241 |
| **Total incoming resources** | **1,080,131** | 1,271,398 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Wages | **97,416** | 73,312 |
| Pensions | **2,467** | 2,456 |
| Rent, rates and insurance | **12,553** | 14,117 |
| Telephone | **2,618** | 1,992 |
| Postage & stationery | **84,828** | 63,853 |
| Sundries | **2,526** | 1,940 |
| Travel | **2,515** | 1,380 |
| Fundraising | **128,276** | 129,135 |
| Other office expenses | **18** | 39 |
| Computer equipment | **849** | 186 |
| Bank & credit card charges | **22,060** | 19,682 |
| | **356,126** | 308,092 |
| **Other trading activities** | | |
| Purchases | **6,609** | 8,487 |
| **Charitable activities** | | |
| Grants to Israel | **407,502** | 419,943 |
| **Support costs** | | |
| **Governance costs** | | |
| Consultancy fees | **1,650** | 350 |
| Accountancy and legal fees | **14,801** | 10,060 |
| | **16,451** | 10,410 |
| Total resources expended | **786,688** | 746,932 |
| **Net income** | **293,443** | 524,466 |

**SAFE HAVEN FOR DONKEYS IN THE HOLY LAND**

England & Wales - Charity number 1083468

# Accounts

REGISTERED CHARITY NUMBER: 1083468

# REPORT OF THE TRUSTEES AND

# AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

# FOR

# SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

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## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Foreword from Andy Foxcroft - Chair of the Board of Trustees**

Our main priority during 2020 has been to secure Safe Haven's finances to enable the charity to look after the 200 unwanted donkeys in its care in Israel and to continue the vital mobile clinic in the West Bank for years to come.
In a setting where both Brexit and Covid 19 have caused significant challenges for all charities, Safe Haven has had to struggle with fluctuating exchange rates which can significantly increase the cost of delivering our field services. Through continued implementation of our long-term fundraising strategy and with a strong focus on making sure that every penny we earn counts, Safe Haven has been able to build a reserve fund to better manage the uncertainty of exchange rates and recession.

In 2020, Safe Haven's Trustees agreed a Reserves Policy that has set a reserves target at 6 months operating costs.

We are so grateful for the enthusiasm shown by our supporters to enable us to work towards this challenging financial goal whist at the same time, continuing to operate our mobile veterinary clinic in the West Bank.
Our incredible veterinary team has continued to operate the clinic in the northern region of the West Bank despite the impact of the pandemic which saw many other services stop during several periods of lock down. Delivery of veterinary treatment to sick and injured working donkeys and horses became even more important when communities became isolated.

The mobile clinic has the capability to reach up to 1,000 working animals each month, providing them with veterinary treatment, hoof care and dental care. Education helps to prevent the injuries from reoccurring and allows the team to move on to new areas. We know that the welfare of working donkeys and horses has improved dramatically in those parts of the West Bank that the team has regularly visited. We also know that there are many other towns and villages that we need to reach.

In 2020, we created a new team to visit areas in the southern part of the West Bank that our Nablus team cannot visit easily due to the time it takes to travel there. Unfortunately, due to the pandemic, they are still waiting for lockdown to end so they can start the project although we hope it will be up and running in 2021.

The sanctuary in Israel has taken in several abandoned donkeys in 2020 like the one below rescued from the Negev area and which was filmed by a local news team.

Some of our resident donkeys do find new homes which makes space for donkeys in need of some loving care and attention to get them back in good condition.

Israel has the perfect weather for donkeys 10 months of the year, although climate change has seen more and heavier rain appear in winter and, as we all know, donkeys do not like rain. During periods of wet weather, the donkeys are housed in purpose-built shelters to prevent their hooves becoming soft. Whilst we ensure that the care of the animals is first rate and do everything we can to keep the numbers constant, the sanctuary's shelters are a bit small now for its 200 resident donkeys and horses. During 2021, we hope to develop plans to identify potential sites for a new sanctuary which will allow the donkeys more space both inside and out and to build a much-needed visitor centre and provide community services that will maximise local fundraising.

Some of you may be aware that this is not a new ambition as we have attempted the move previously although, due to either veterinary restrictions or lack of funding, we have not progressed the move. This time, we are determined to ensure we have every eventuality covered to make sure the move goes ahead - but only if we find the right location.

A new sanctuary will provide the foundation Safe Haven needs to develop its strategic plan with more projects focused on equine husbandry education, visitor numbers and services to the community, all which we hope to develop over the next few years.

Finally in 2020, like many other equine welfare charities, we have been keeping a watchful eye on the developments of the donkey skin trade which is resulting in the slaughter of up to 4 million donkeys a year in Africa, which could result in their extinction in the continent and thus a possible expansion into the Middle East. The skin is used to make a 'beauty' product for the traditional Chinese medicine trade. In Kenya, over a quarter of a million donkeys were slaughtered in 2020 and the 'trade' has resulted in criminal gangs stealing donkeys from owners who rely heavily on them to provide a living. At the end of 2020, Safe Haven commissioned an investigation into the effects of a government ban and found that it had been breached by 3 of the 4 main slaughterhouses. The ban, brought in during 2019, has since been overturned in the courts which means the slaughter of up to 500 donkeys a day in each slaughterhouse will resume. We will continue to work with other charities to stop this vile trade which has affected donkey populations worldwide and to monitor any mass movement of donkeys in Israel or the West Bank which could mean the start of this problem in those areas.

Donkeys being taken by pickup truck to one of the 4 donkey slaughterhouses in Kenya.

As the world starts the journey back to normality, our work in the West Bank will be ever more important as working donkeys and horses will yet again be called upon to aid that process. We are determined to reach more working animals in 2021 but we can only do that with the generous donations of our supporters who have helped to achieve more that we could have imagined over the past year. Thank you!

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives of the charity are the provision of care and protection of donkeys and mules in the State of Israel and the Palestinian National Authority (or their successors in name and sovereignty).

**Mission:**

- to promote the importance of basic welfare of donkeys, and wherever possible to teach compassion to achieve long-term changes for the better;
- to obtain a smallholding of land for shelter and protection, and provide a rescue centre where we can care for donkeys that are abandoned and for those that require special attention;
- to ensure that any animal found abandoned on highways will be safely transported to the rescue centre, where they will be guaranteed to live free from the burdens of toil, stress and suffering, or until they can be safely re-homed into a non-working retired environment;
- to castrate all male donkeys in our care wherever possible and to promote the importance of this practice;
- to be able to give a humane end to severe and distressing cases where the animal is considered by a qualified veterinarian, to be suffering unnecessarily and to have no quality of life;
- to keep an up to date record of every animal in our care;
- to work together with other animal welfare organisations and supporters, in order to combine the mutual efforts and hasten an end to suffering and cruelty to animals, and ensure that all parties are fully informed of our progress.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2020

### ACHIEVEMENT AND PERFORMANCE

**Charitable activities**

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel and the Palestinian Territories to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust" and the Palestinian Territories "Donkeys Trust Co"

By the end of December 2020, the Holyland Donkeys Trust was caring for around 195 donkeys, mules and horses at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There are also around 25 animals being cared for at the Donkeys Trust Co's clinic in the Palestinian city of Nablus until they can legally be transported across the border into Israel or an alternative home can be found. These numbers have continued to rise as unwanted/abandoned donkeys are rescued from both Israel and the Palestinian Territories. All donkeys at the sanctuary and the Nablus clinic receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanized if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Palestinian Territories, their quality of life is sufficiently low to warrant this.

The Nablus clinic continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The team also hold regular veterinary outreach clinics in various locations in the Palestinian Territories using a mobile clinic vehicle. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds. Education is an important part of the project and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps. The Nablus team can reach up to 1000 donkeys a month in this way Staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that clearly shows a reduced number of treatments required on return visits to each area. As a result, we will strive to add new towns and villages in the southern regions of the country to those currently visited.

In the UK, costs have been kept as low as possible, with the only employees being a full time Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters.

One of the major items of expenditure in the UK is the production and mailing out of the charity's quarterly newsletter but as mentioned below, the newsletter is also one of the major income generators for the charity. The percentage of the three organisations' income (Safe Haven for Donkeys in the Holy Land, the Holyland Donkeys Trust and Donkeys Trust Co) spent on direct care of working animals in Israel and the Palestinian Territories is increasing year on year. During 2020, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or re-tendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Palestinian Territories and Israel is also a way to reduce costs whilst providing the animals with greater environmental enrichment. During 2020, we hope to expend this part of our work which will also help to create space for working animals in desperate need of sanctuary.

**Relationships with other charities**

The charity is a member of the National Equine Welfare Council. The UK Operations Director is a member of the Donkey Breed Society, the Institute of Fundraising and the Institute of Legacy Management.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2020

### FINANCIAL REVIEW

**Financial position**

As at 31 December 2020, the charity had available unrestricted reserves of £539,805 plus £15,368 restricted towards the building of a quarantine area at the sanctuary in Israel.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2020 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes engaging the services of a dedicated freelance fundraising consultant to increase income and number of donors on the charity's database.

**Year 2020 review**

Following a clean audit of the 2016/17, 2018 and 2019 accounts thanks to the implementation of more stringent financial processes in Israel and the Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co".

**Year 2020 Onwards**

The Directors of the UK charity have been continuing to monitor every aspect of the Holy Land Donkeys Trust's work in Israel and the Donkeys Trust Co's work in the Palestinian Territories during the past year. A five year plan has been formulated to increase the amount of work carried out in the Palestinian Territories in particular. It is hoped in the long term to rehome many of the donkeys at the sanctuary in Israel to prevent overcrowding and release funds towards activities with working equids.

We know that there is so much more to do in the Palestinian Territories and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2020 we will identify new locations in the West Bank where working animals need our help. This is likely to be in the southern part of the country which is difficult to access because of the road networks and political nature of the country.

We are also aiming to find a new location for the sanctuary in Israel which will offer even more space and greater environmental enrichment for the animals. The current sanctuary, whilst it has served us well over the last 20 years and provided a safe haven for hundreds of animals in desperate need, is lacking in stimulation from a donkey's perspective. A new sanctuary will ideally provide a hilly scrubland allowing the donkeys more space to roam in search for food and which is more akin to their natural habitat. Israel has the perfect climate and environment for this purpose. Whilst there will be costs to set the new sanctuary up, the ongoing expenditure will remain the same.

Safe Haven is very fortunate to have a specialist donkey vet who volunteers her services. We aim to take advantage of this with quarterly visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

Finally, we aim to replace our supporter database during 2020 as our current system is unable to fully integrate with modern technology. There are many excellent, low value offerings out there which will enable us to link our activities on the web, social media and the more traditional ways of communicating. Whilst this will inevitably cost to set up, it will reduce much of the current administrative burden of managing the database. Freeing up this time will enable the team to communicate with supporters more hopefully generating additional income to expand the vital animal welfare work in the Palestinian Territories.

**Effectiveness of fundraising activities**
The whole of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-giving trusts, encouraging supporters to consider leaving legacies, liaising with major donors, attending events, PR (press releases, giving talks to local groups etc), organising events, liaising with major donors, setting up of volunteer fundraising groups and fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2020 averaged just over £108,000 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters, and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities.

**Reserves policy**
The Directors operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage.

**FUTURE PLANS**
After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Palestinian Territories increased, priorities for the year ahead are:

**Holy Land Donkeys Trust:**
- to secure the sanctuary's future at its present site;
- to rehome donkeys from the sanctuary to free up space;
- to increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency;

**Donkeys Trust Co:**
- to continue to expand education projects in order to bring about long-term changes in the way that working equines are treated in the region;
- to undertake a review of the permanent clinic in Nablus and the clinics carried out by the mobile unit to ensure that maximum value for money is achieved at the same time as achieving maximum effectiveness;

**Safe Haven for Donkeys in the Holy Land:**
- to increase fundraising and PR in the UK to better support the Israeli and Palestinian Territories organisations' work with equids in desperate need

**STRUCTURE, GOVERNANCE AND MANAGEMENT**
**Governing document**
Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and four Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016 and 26th June 2018. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not for profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Palestinian Territories.

Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2020.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Recruitment and appointment of new trustees

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

### Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT). The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Holyland Donkeys Trust (West Bank) was set up to allow for direct payment of salaries to West Bank staff. Its Directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited is supported by the following members of UK staff:
- UK Operations Director (full time)
- Social Media Officer (full time)
- Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:
- Israel Operations Director (full time)
- 3 Sanctuary/outreach workers (Israel)

In the Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:
- Clinic Manager
- Farrier
- Various ad hoc staff as necessary, such as veterinary surgeons, farrier and casual site workers

The charity's interim Chief Executive, Mr Timothy Wass, left the charity at the end of 2019. His duties are currently divided between the UK Operations Director and Israel Operations Director with oversight from the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

At the end of 2020, Safe Haven for Donkeys in the Holy Land had seven patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Julie Burchill, Anthony Head, Peter Egan, Kay Burley and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.

The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31ST DECEMBER 2020

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Risk management**

Major risks to which the charity has been exposed have been reviewed and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1083468

**Principal address**

Unit 23 More House Farm Business Centre
Ditchling Road
Wivelsfield
Haywards Heath
West Sussex
RH17 7RE

**Trustees**

A Foxcroft (Chair - appointed October 2017)
N Duffy (appointed October 2017)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
M Steel (appointed March 2021)

In September 2016, the Charity Commission gave permission for the newly registered limited company Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

**Auditors**

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

**Bankers**

HSBC plc
125 Church Road
Hove
East Sussex
BN3 2AN

### TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6th August 2021 and signed on its behalf by:

A Foxcroft - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to the charity commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to donations and legacies, where there may be incentive for manipulation of overstated donations and legacies. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud; and
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations including journal entries which inflated the Company's results for the period with unusual offset entries and journal entries impacting work in progress with unusual offset entries to detect any unusual capitalisation of costs.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Parkers

Parkers
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Date: 6th August 2021

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### STATEMENT OF FINANCIAL ACTIVITIES
### FOR THE YEAR ENDED 31ST DECEMBER 2020

| | Notes | Unrestricted fund £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **1,263,157** | **-** | **1,263,157** | 808,454 |
| Other trading activities | 3 | **8,241** | **-** | **8,241** | 7,252 |
| **Total** | | **1,271,398** | **-** | **1,271,398** | 815,706 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 4 | **316,579** | **-** | **316,579** | 225,176 |
| **Charitable activities** | 5 | | | | |
| Donkey sanctuary | | **430,353** | **-** | **430,353** | 831,427 |
| **Total** | | **746,932** | **-** | **746,932** | 1,056,603 |
| **NET INCOME/(EXPENDITURE)** | | **524,466** | **-** | **524,466** | (240,897) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | **15,339** | **15,368** | **30,707** | 271,604 |
| **TOTAL FUNDS CARRIED FORWARD** | | **539,805** | **15,368** | **555,173** | 30,707 |

The notes form part of these financial statements

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### BALANCE SHEET
### 31ST DECEMBER 2020

| | Notes | 2020 £ | 2019 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 11 | - | 186 |
| **CURRENT ASSETS** | | | |
| Stocks | 12 | 329 | 1,331 |
| Debtors | 13 | 10,028 | 6,675 |
| Cash at bank and in hand | | 608,626 | 91,746 |
| | | 618,983 | 99,752 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 14 | (63,810) | (69,231) |
| **NET CURRENT ASSETS** | | 555,173 | 30,521 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 555,173 | 30,707 |
| **NET ASSETS** | | 555,173 | 30,707 |
| **FUNDS** | 17 | | |
| Unrestricted funds | | 539,805 | 15,339 |
| Restricted funds | | 15,368 | 15,368 |
| **TOTAL FUNDS** | | 555,173 | 30,707 |

The financial statements were approved by the Board of Trustees and authorised for issue on 6th August 2021 and were signed on its behalf by:

.....
A Foxcroft - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

The trustees note the contingent liabilities, particularly with regard to the possible liability relating to the ongoing HMRC compliance check into the use of funds as charitable expenditure of approximately £200,000. The trustees believe that they are close to settling a reduced amount with HMRC but are also confident that this contingent liability does not affect the going concern status of the charity as significant donations and legacies have been received since the year end.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

| | |
|---|---|
| Fixtures, fittings and equipment | **25% on reducing balance** |
| Motor vehicles | **25% on reducing balance** |
| Computer equipment | **33% straight line** |

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

**Taxation**
The charity is exempt from tax on its charitable activities.

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

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


continued...

## 1. ACCOUNTING POLICIES - continued

### Fund accounting

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

### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

### Pension costs and other post-retirement benefits

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

### Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

### Gifts in kind

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

## 2. DONATIONS AND LEGACIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Legacies | **375,026** | 176,302 |
| Grants and donations | **888,131** | 632,152 |
| | **1,263,157** | 808,454 |



continued...

## 3. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Sale of merchandise | 8,241 | 7,252 |

## 4. RAISING FUNDS

### Raising donations and legacies

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Staff costs | 75,768 | 82,138 |
| Rent, rates and insurance | 14,117 | 14,235 |
| Telephone | 1,992 | 7,063 |
| Postage & stationery | 63,853 | 23,401 |
| Sundries | 1,940 | 13,832 |
| Travel | 1,380 | 11,445 |
| Fundraising | 129,135 | 56,206 |
| Other office expenses | 39 | 835 |
| Depreciation | 186 | 313 |
| Interest payable and similar charges | 19,682 | 9,890 |
| | 308,092 | 219,358 |

### Other trading activities

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Purchases | 8,487 | 5,818 |
| Aggregate amounts | 316,579 | 225,176 |

## 5. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities (see note 7) | Support costs (see note 8) | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Donkey sanctuary | 419,943 | 10,410 | 430,353 |



continued...

## 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| HMRC settlement | - | 22,396 |

## 7. GRANTS PAYABLE

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Donkey sanctuary | 419,943 | 749,166 |

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £419,943 (2019: £749,166).

## 8. SUPPORT COSTS

| | Governance costs |
|---|---|
| | £ |
| Donkey sanctuary | 10,410 |

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

## 10. STAFF COSTS

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 73,312 | 79,842 |
| Other pension costs | 2,456 | 2,296 |
| | 75,768 | 82,138 |

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

| | 2020 | 2019 |
|---|---|---|
| UK staff | 3 | 3 |

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



continued...

## 11. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|---|---|
| **COST** | |
| At 1st January 2020 and 31st December 2020 | **8,645** |
| **DEPRECIATION** | |
| At 1st January 2020 | **8,459** |
| Charge for year | **186** |
| At 31st December 2020 | **8,645** |
| **NET BOOK VALUE** | |
| At 31st December 2020 | **-** |
| At 31st December 2019 | 186 |

## 12. STOCKS

| | 2020 £ | 2019 £ |
|---|---|---|
| Stocks for fundraising | **329** | 1,331 |

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|---|---|---|
| Trade debtors | **177** | 650 |
| Other debtors | **7,769** | 4,882 |
| Prepayments | **2,082** | 1,143 |
| | **10,028** | 6,675 |

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|---|---|---|
| Bank loans and overdrafts (see note 15) | **50,000** | 748 |
| Other loans (see note 15) | **-** | 30,000 |
| Social security and other taxes | **1,650** | 1,616 |
| Other creditors | **6,598** | 1,851 |
| Accruals and deferred income | **5,562** | 35,016 |
| | **63,810** | 69,231 |



continued...

## 15. LOANS

An analysis of the maturity of loans is given below:

| | 2020 £ | 2019 £ |
|---|---|---|
| Amounts falling due within one year on demand: | | |
| Bank overdrafts | - | 748 |
| Bank loans | **50,000** | - |
| Other loans | - | 30,000 |
| | **50,000** | 30,748 |

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|
| Fixed assets | - | - | - | 186 |
| Current assets | **603,615** | **15,368** | **618,983** | 99,752 |
| Current liabilities | **(63,810)** | - | **(63,810)** | (69,231) |
| | **539,805** | **15,368** | **555,173** | 30,707 |

## 17. MOVEMENT IN FUNDS

| | At 1/1/20 £ | Net movement in funds £ | At 31/12/20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **15,339** | **524,466** | **539,805** |
| **Restricted funds** | | | |
| Equipment Fund | **15,368** | - | **15,368** |
| **TOTAL FUNDS** | **30,707** | **524,466** | **555,173** |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **1,271,398** | **(746,932)** | **524,466** |
| **TOTAL FUNDS** | **1,271,398** | **(746,932)** | **524,466** |



continued...

## 17. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/1/19 £ | Net movement in funds £ | At 31/12/19 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 256,236 | (240,897) | 15,339 |
| **Restricted funds** | | | |
| Equipment Fund | 15,368 | - | 15,368 |
| **TOTAL FUNDS** | 271,604 | (240,897) | 30,707 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 809,706 | (1,050,603) | (240,897) |
| **Restricted funds** | | | |
| Equipment Fund | 1,000 | (1,000) | - |
| Mobile Clinic Fund | 5,000 | (5,000) | - |
| | 6,000 | (6,000) | - |
| **TOTAL FUNDS** | 815,706 | (1,056,603) | (240,897) |

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.

The mobile clinic fund is due to donations from two separate donors to pay for a new mobile clinic on The West Bank.

The Donkey Feed Fund was as a result of one donation which was restricted for expenditure on donkey feed.

## 18. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £419,943 (2019: £749,166) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).

At the year end the charity owed £nil (2019: £30,000) to Mr G Russell, a trustee.

## SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES
### FOR THE YEAR ENDED 31ST DECEMBER 2020

| | 2020 £ | 2019 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Legacies | **375,026** | 176,302 |
| Grants and donations | **888,131** | 632,152 |
| | **1,263,157** | 808,454 |
| **Other trading activities** | | |
| Sale of merchandise | **8,241** | 7,252 |
| **Total incoming resources** | **1,271,398** | 815,706 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Wages | **73,312** | 79,842 |
| Pensions | **2,456** | 2,296 |
| Rent, rates and insurance | **14,117** | 14,235 |
| Telephone | **1,992** | 7,063 |
| Postage & stationery | **63,853** | 23,401 |
| Sundries | **1,940** | 13,832 |
| Travel | **1,380** | 11,445 |
| Fundraising | **129,135** | 56,206 |
| Other office expenses | **39** | 835 |
| Computer equipment | **186** | 313 |
| Bank & credit card charges | **19,682** | 9,890 |
| | **308,092** | 219,358 |
| **Other trading activities** | | |
| Purchases | **8,487** | 5,818 |
| **Charitable activities** | | |
| HMRC settlement | **-** | 22,396 |
| Grants to Israel | **419,943** | 749,166 |
| | **419,943** | 771,562 |
| **Support costs** | | |
| **Governance costs** | | |
| Consultancy fees | **350** | 33,887 |
| Accountancy and legal fees | **10,060** | 25,978 |
| | **10,410** | 59,865 |
| Total resources expended | **746,932** | 1,056,603 |
| **Net income/(expenditure)** | **524,466** | (240,897) |