

# MILLER'S ARK

England & Wales · Charity number 1105059

## Details

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Other names	ANIMAL TOUCH
Status	Registered
Legal form	Trust
Registered	2004-07-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Fishers Cottage Farnham Road Odiham Hook RG29 1HR
Phone	01256767596
Email	<a href="mailto:welcome@animaltouch.org">welcome@animaltouch.org</a>
Website	<a href="http://www.animaltouch.org">www.animaltouch.org</a>

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY, THE AGED, CHILDREN AND THOSE WITH PHYSICAL, MENTAL OR EMOTIONAL DISTRESS, AND THOSE SUFFERING ILL HEALTH, BY THE PROVISION OF ANIMALS TO ENABLE THEM TO INTERACT AND COME INTO CLOSE CONTACT WITH THE ANIMALS IN AN EFFORT TO ADVANCE EDUCATION AND RELIEVE THEIR SICKNESS AND THE DISTRESS ARISING THEREFROM.

**Activities:** Animal therapy for people with ill health, physical and mental disabilities

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,450	£63,501	-	-
2024-03-31	£53,038	£76,556	-	-
2023-03-31	£24,989	£50,230	-	-
2022-03-31	£32,629	£53,971	-	-
2021-03-31	£67,234	£60,618	-	-

## Trustees

Name	Role	Appointed
ANN THERESE DUFFITT		
CAROLE GILLIAN MCCRAE		2012-10-10
HARRIET MARY ELLIS		

**MILLER'S ARK**

England & Wales - Charity number 1105059

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**  
**FOR**  
**MILLER'S ARK**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**MILLER'S ARK**

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**FOR THE YEAR ENDED 31ST MARCH 2025**

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**MILLER'S ARK**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**TRUSTEES**

Mrs A T Duffitt  
Mrs C G McCrae  
Mrs H M Ellis

**PRINCIPAL ADDRESS**

Fishers Cottage  
Farnham Road  
Odiham  
Hook  
RG29 1HR

**REGISTERED CHARITY  
NUMBER**

1105059

**INDEPENDENT EXAMINER**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to advance education and relieve sickness and distress for those with physical, mental or emotional disabilities.

### **Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit. The charity gives those suffering from physical, mental or emotional access to animals to help relieve sickness and distress through therapeutic interaction.

## **ACHIEVEMENTS AND PERFORMANCE**

The charity benefitted greatly from the sale of Moon books and Calendars this year, created by volunteers to raise money for our charitable activities.

Moon is the adapted real life story of our little donkey who was stolen in 2023 and the calendars are of our most popular farm animals.

These funds helped provide free therapeutic farm animal visits to respite care centres and local hospices, something very special we can provide for folk of all ages facing the challenge of terminal illness.

The charity also continued its open days with a growing adult only emphasis to meet the awareness that adults too benefit from one to one close contact with friendly animals.

Educational activities continued in schools and nurseries and a number of special needs groups were reached by our mobile visits.

The cafe continued to grow in popularity and the appointment of a regular committed chef was a significant move forward.

## **FINANCIAL REVIEW**

### **Financial position**

At 31st March 2025 the charity had net funds of £19,488.

### **Reserves policy**

It is the policy of the Trustees to maintain the free reserves of the charity at a level to provide sufficient funds to cover management, administration and support costs.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Recruitment and appointment of new trustees**

The Trustees of the charity are listed on the information page. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the settlor or existing Trustees will take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

### **Risk management**


The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

MILLER'S ARK

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

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Approved by order of the board of trustees on ..... 2/12/25 ..... and signed on its behalf by:

.....  .....  
Mrs C G McCrae - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MILLER'S ARK**

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**Independent examiner's report to the trustees of Miller's Ark**

I report to the charity trustees on my examination of the accounts of Miller's Ark (the Trust) for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Lucy Dixon FCA

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

Date: 6<sup>th</sup> January 2026

**MILLER'S ARK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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		<b>2025</b>	<b>2024</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>29,450</b>	49,538
Other income		-	3,500
<b>Total</b>		<b>29,450</b>	<b>53,038</b>
<b>EXPENDITURE ON</b>			
Raising funds		<b>833</b>	-
<b>Charitable activities</b>	2		
Charitable activities		<b>62,668</b>	76,556
<b>Total</b>		<b>63,501</b>	<b>76,556</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(34,051)</b>	<b>(23,518)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>55,051</b>	78,569
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>21,000</b>	<b>55,051</b>

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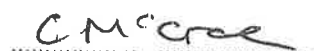
The notes form part of these financial statements

MILLER'S ARK

BALANCE SHEET  
31ST MARCH 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	30,044	43,436
<b>CURRENT ASSETS</b>			
Debtors	7	4,414	20,652
Cash at bank and in hand		1,603	3,962
		<u>6,017</u>	<u>24,614</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(15,061)	(12,999)
<b>NET CURRENT ASSETS</b>		<u>(9,044)</u>	<u>11,615</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,000</u>	<u>55,051</u>
<b>NET ASSETS</b>		<u>21,000</u>	<u>55,051</u>
<b>FUNDS</b>	9		
Unrestricted funds		21,000	55,051
<b>TOTAL FUNDS</b>		<u>21,000</u>	<u>55,051</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2/12/25 and were signed on its behalf by:

  
C G McCrae - 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 10% straight line
Kitchen equipment	- 25% on reducing balance
Animals	- 10% straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

**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.

**MILLER'S ARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	<u>59,237</u>	<u>3,431</u>	<u>62,668</u>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025 £	2024 £
Staff costs	38,617	50,371
Rent	4,000	4,000
Motor expenses	228	92
Repairs and renewals	-	1,540
Animal upkeep	3,000	3,000
Depreciation	13,392	14,096
	<u>59,237</u>	<u>73,099</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>2,004</u>	<u>77</u>	<u>1,350</u>	<u>3,431</u>

Support costs, included in the above, are as follows:

**Management**

	2025 Charitable activities £	2024 Total activities £
Office costs	1,460	1,692
Sundries	118	108
Bookkeeping	426	403
	<u>2,004</u>	<u>2,203</u>

**MILLER'S ARK****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025****4. SUPPORT COSTS - continued  
Governance costs**

	2025 Charitable activities £	2024 Total activities £
Independent examiner's fees	1,350	1,182

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Kitchen equipment £	Animals £
<b>COST</b>			
At 1st April 2024 and 31st March 2025	98,011	21,035	14,800
<b>DEPRECIATION</b>			
At 1st April 2024	68,599	15,468	9,220
Charge for year	9,801	1,392	1,480
At 31st March 2025	78,400	16,860	10,700
<b>NET BOOK VALUE</b>			
At 31st March 2025	19,611	4,175	4,100
At 31st March 2024	29,412	5,567	5,580
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2024 and 31st March 2025	15,000	1,299	150,145
<b>DEPRECIATION</b>			
At 1st April 2024	12,123	1,299	106,709
Charge for year	719	-	13,392
At 31st March 2025	12,842	1,299	120,101
<b>NET BOOK VALUE</b>			
At 31st March 2025	2,158	-	30,044
At 31st March 2024	2,877	-	43,436

**MILLER'S ARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>4,414</b>	<b>20,652</b>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>15,061</b>	<b>12,999</b>

<b>9. MOVEMENT IN FUNDS</b>		Net	
	At 1.4.24	movement	At
	£	in funds	31.3.25
		£	£
<b>Unrestricted funds</b>			
General fund	<b>55,051</b>	<b>(34,051)</b>	<b>21,000</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>55,051</b>	<b>(34,051)</b>	<b>21,000</b>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>29,450</b>	<b>(63,501)</b>	<b>(34,051)</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>29,450</b>	<b>(63,501)</b>	<b>(34,051)</b>

Comparatives for movement in funds

	At 1.4.23	Net	At
	£	movement	31.3.24
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>78,569</b>	<b>(23,518)</b>	<b>55,051</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>78,569</b>	<b>(23,518)</b>	<b>55,051</b>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,038	(76,556)	(23,518)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>53,038</u>	<u>(76,556)</u>	<u>(23,518)</u>

**10. RELATED PARTY DISCLOSURES**

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

**MILLER'S ARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,450	49,538
<b>Other income</b>		
Profit on sale of animals	-	3,500
<b>Total incoming resources</b>	<b>29,450</b>	<b>53,038</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	833	-
<b>Charitable activities</b>		
Wages	36,770	48,382
Pensions	1,847	1,989
Rent	4,000	4,000
Motor expenses	228	92
Repairs and renewals	-	1,540
Animal upkeep	3,000	3,000
Plant and machinery depreciation	13,392	14,096
	<b>59,237</b>	<b>73,099</b>
<b>Support costs</b>		
<b>Management</b>		
Office costs	1,460	1,692
Sundries	118	108
Bookkeeping	426	403
	<b>2,004</b>	<b>2,203</b>
<b>Finance</b>		
Bank charges	77	72
<b>Governance costs</b>		
Independent examiner's fees	1,350	1,182
<b>Total resources expended</b>	<b>63,501</b>	<b>76,556</b>
<b>Net expenditure</b>	<b>(34,051)</b>	<b>(23,518)</b>

This page does not form part of the statutory financial statements

**MILLER'S ARK**

England & Wales - Charity number 1105059

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
MILLER'S ARK

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**MILLER'S ARK**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**MILLER'S ARK**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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**TRUSTEES**

Mrs A T Duffitt  
Mrs C G McCrae  
Mrs H M Ellis

**PRINCIPAL ADDRESS**

Fishers Cottage  
Farnham Road  
Odiham  
Hook  
RG29 1HR

**REGISTERED CHARITY  
NUMBER**

1105059

**INDEPENDENT EXAMINER**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**MILLER'S ARK**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31st March 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the charity is to advance education and relieve sickness and distress for those with physical, mental or emotional disabilities.

**Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit. The charity gives those suffering from physical, mental or emotional access to animals to help relieve sickness and distress through therapeutic interaction.

**ACHIEVEMENT AND PERFORMANCE**

The charity held a number of open days, hosted events for special needs support groups, welcomed residential home clients to the farm, offered educational and therapeutic sessions to clients of all ages and genders and promoted community bonding centred around the new kitchen/tea barn facilities.

**FINANCIAL REVIEW**

**Financial position**

At 31st March 2024 the charity had net funds of £55,051.

**Reserves policy**

It is the policy of the Trustees to maintain the free reserves of the charity at a level to provide sufficient funds to cover management, administration and support costs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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


**Recruitment and appointment of new trustees**

The Trustees of the charity are listed on the information page. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the settlor or existing Trustees will take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on .....12/12/24..... and signed on its behalf by:

..........  
Mrs C G McCrae - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MILLER'S ARK**

---

**Independent examiner's report to the trustees of Miller's Ark**

I report to the charity trustees on my examination of the accounts of Miller's Ark (the Trust) for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Lucy Dixon FCA

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

Date: 30<sup>th</sup> December 2024

**MILLER'S ARK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

		<b>2024</b>	2023
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>49,538</b>	23,814
Other income		<b>3,500</b>	1,175
<b>Total</b>		<b>53,038</b>	24,989
<b>EXPENDITURE ON</b>			
Charitable activities	2		
Charitable activities		<b>76,556</b>	50,230
<b>NET INCOME/(EXPENDITURE)</b>		<b>(23,518)</b>	(25,241)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>78,569</b>	103,810
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>55,051</b>	78,569

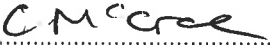
The notes form part of these financial statements

**MILLER'S ARK**

**BALANCE SHEET**  
**31ST MARCH 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	43,436	53,782
<b>CURRENT ASSETS</b>			
Debtors	7	20,652	25,522
Cash at bank and in hand		3,962	3,654
		<u>24,614</u>	<u>29,176</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(12,999)	(4,389)
<b>NET CURRENT ASSETS</b>		<u>11,615</u>	<u>24,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>55,051</u>	<u>78,569</u>
<b>NET ASSETS</b>		<u>55,051</u>	<u>78,569</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>55,051</u>	<u>78,569</u>
<b>TOTAL FUNDS</b>		<u>55,051</u>	<u>78,569</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/2/24 and were signed on its behalf by:

  
.....  
C G McCrae - 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- 10% straight line
Kitchen equipment	- 25% on reducing balance
Animals	- 10% straight line

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

### **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.

**MILLER'S ARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	<u>73,099</u>	<u>3,457</u>	<u>76,556</u>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Staff costs	50,371	21,999
Rent	4,000	4,000
Motor expenses	92	141
Repairs and renewals	1,540	1,627
Animal upkeep	3,000	3,000
Open day costs	-	1,349
Depreciation	14,096	14,109
	<u>73,099</u>	<u>46,225</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>2,203</u>	<u>72</u>	<u>1,182</u>	<u>3,457</u>

Support costs, included in the above, are as follows:

**Management**

	2024 Charitable activities £	2023 Total activities £
Office costs	1,692	1,188
Sundries	108	340
Bookkeeping	403	462
	<u>2,203</u>	<u>1,990</u>

**MILLER'S ARK****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024****4. SUPPORT COSTS - continued**  
Governance costs

	2024 Charitable activities £	2023 Total activities £
Independent examiner's fees	<u>1,182</u>	<u>1,182</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Kitchen equipment £	Animals £
<b>COST</b>			
At 1st April 2023	98,011	17,285	14,800
Additions	-	3,750	-
At 31st March 2024	<u>98,011</u>	<u>21,035</u>	<u>14,800</u>
<b>DEPRECIATION</b>			
At 1st April 2023	58,797	13,612	7,740
Charge for year	9,802	1,856	1,480
At 31st March 2024	<u>68,599</u>	<u>15,468</u>	<u>9,220</u>
<b>NET BOOK VALUE</b>			
At 31st March 2024	<u>29,412</u>	<u>5,567</u>	<u>5,580</u>
At 31st March 2023	<u>39,214</u>	<u>3,673</u>	<u>7,060</u>

**MILLER'S ARK****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024****6. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2023	15,000	1,299	146,395
Additions	-	-	3,750
At 31st March 2024	15,000	1,299	150,145
<b>DEPRECIATION</b>			
At 1st April 2023	11,164	1,299	92,612
Charge for year	959	-	14,097
At 31st March 2024	12,123	1,299	106,709
<b>NET BOOK VALUE</b>			
At 31st March 2024	2,877	-	43,436
At 31st March 2023	3,836	-	53,783

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	20,652	25,522

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	12,999	4,389

**9. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	78,569	(23,518)	55,051
<b>TOTAL FUNDS</b>	78,569	(23,518)	55,051

**MILLER'S ARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>53,038</b>	<b>(76,556)</b>	<b>(23,518)</b>
<b>TOTAL FUNDS</b>	<b>53,038</b>	<b>(76,556)</b>	<b>(23,518)</b>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	103,810	(25,241)	78,569
<b>TOTAL FUNDS</b>	<b>103,810</b>	<b>(25,241)</b>	<b>78,569</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,989	(50,230)	(25,241)
<b>TOTAL FUNDS</b>	<b>24,989</b>	<b>(50,230)</b>	<b>(25,241)</b>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**MILLER'S ARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

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	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	49,538	23,814
<b>Other income</b>		
Profit on sale of animals	3,500	1,175
<b>Total incoming resources</b>	<u>53,038</u>	<u>24,989</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	48,382	21,036
Pensions	1,989	963
Rent	4,000	4,000
Motor expenses	92	141
Repairs and renewals	1,540	1,627
Animal upkeep	3,000	3,000
Open day costs	-	1,349
Plant and machinery depreciation	14,096	14,109
	<u>73,099</u>	<u>46,225</u>
<b>Support costs</b>		
<b>Management</b>		
Office costs	1,692	1,188
Sundries	108	340
Bookkeeping	403	462
	<u>2,203</u>	<u>1,990</u>
<b>Finance</b>		
Bank charges	72	833
<b>Governance costs</b>		
Independent examiner's fees	1,182	1,182
<b>Total resources expended</b>	<u>76,556</u>	<u>50,230</u>
<b>Net expenditure</b>	<u>(23,518)</u>	<u>(25,241)</u>

This page does not form part of the statutory financial statements



**MILLER'S ARK**

England & Wales - Charity number 1105059

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**MILLER'S ARK**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**MILLER'S ARK**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**MILLER'S ARK**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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<b>TRUSTEES</b>	Mrs A T Duffitt Mrs C G McCrae Mrs H M Ellis
<b>PRINCIPAL ADDRESS</b>	Fishers Cottage Farnham Road Odiham Hook RG29 1HR
<b>REGISTERED CHARITY NUMBER</b>	1105059
<b>INDEPENDENT EXAMINER</b>	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ

## **MILLER'S ARK**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charity is to advance education and relieve sickness and distress for those with physical, mental or emotional disabilities.

##### **Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit. The charity gives those suffering from physical, mental or emotional access to animals to help relieve sickness and distress through therapeutic interaction.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity held a number of open days, hosted events for special needs support groups, welcomed residential home clients to the farm, offered educational and therapeutic sessions to clients of all ages and genders and promoted community bonding centred around the new kitchen/tea barn facilities.

The pandemic has continued to have a negative impact on the charity.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31st March 2022 the charity had net funds of £103,810.

##### **Reserves policy**

It is the policy of the Trustees to maintain the free reserves of the charity at a level to provide sufficient funds to cover management, administration and support costs.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

The Trustees of the charity are listed on the information page. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the settlor or existing Trustees will take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 9 December 2022 and signed on its behalf by:

Mrs C G McCrae - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MILLER'S ARK**

---

**Independent examiner's report to the trustees of Miller's Ark**

I report to the charity trustees on my examination of the accounts of Miller's Ark (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Lucy Dixon FCA  
Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

12 December 2022

**MILLER'S ARK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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		<b>31.3.22</b>	31.3.21
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>29,698</b>	35,229
Other income		<b>2,931</b>	32,005
<b>Total</b>		<b>32,629</b>	67,234
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable activities		<b>53,971</b>	60,618
<b>NET INCOME/(EXPENDITURE)</b>		<b>(21,342)</b>	6,616
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>125,152</b>	118,536
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>103,810</b>	125,152

The notes form part of these financial statements

**MILLER'S ARK**

**BALANCE SHEET**  
**31 MARCH 2022**

		<b>31.3.22</b>	31.3.21
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>67,892</b>	82,835
<b>CURRENT ASSETS</b>			
Debtors	7	<b>30,907</b>	33,179
Cash at bank and in hand		<b>8,786</b>	10,934
		<b>39,693</b>	44,113
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(3,775)</b>	(1,796)
<b>NET CURRENT ASSETS</b>		<b>35,918</b>	42,317
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>103,810</b>	125,152
<b>NET ASSETS</b>		<b>103,810</b>	125,152
<b>FUNDS</b>			
Unrestricted funds	9	<b>103,810</b>	125,152
<b>TOTAL FUNDS</b>		<b>103,810</b>	125,152

The financial statements were approved by the Board of Trustees and authorised for issue on 9 December 2022 and were signed on its behalf by:

C G McCrae - 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 10% straight line
Kitchen equipment	- 25% on reducing balance
Animals	- 10% straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	<u>48,463</u>	<u>5,508</u>	<u>53,971</u>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.22 £	31.3.21 £
Staff costs	23,110	24,967
Rent	4,000	4,000
Motor expenses	340	1,193
Repairs and renewals	3,026	7,655
Animal upkeep	3,000	3,000
Open day costs	43	-
Depreciation	14,944	16,056
	<u>48,463</u>	<u>56,871</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>3,355</u>	<u>833</u>	<u>1,320</u>	<u>5,508</u>

Support costs, included in the above, are as follows:

**Management**

	31.3.22 Charitable activities £	31.3.21 Total activities £
Office costs	3,069	1,212
Sundries	-	238
Bookkeeping	286	460
	<u>3,355</u>	<u>1,910</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4. SUPPORT COSTS - continued**  
**Governance costs**

	<b>31.3.22</b>	31.3.21
	Charitable	Total
	activities	activities
	£	£
Independent examiner's fees	<b>1,320</b>	<b>1,128</b>
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Kitchen equipment £	Animals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<b>98,011</b>	<b>17,285</b>	<b>14,800</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2021	<b>39,195</b>	<b>10,755</b>	<b>4,780</b>
Charge for year	<b>9,801</b>	<b>1,632</b>	<b>1,480</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	<b>48,996</b>	<b>12,387</b>	<b>6,260</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<b>49,015</b>	<b>4,898</b>	<b>8,540</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	58,816	6,530	10,020
	<u>          </u>	<u>          </u>	<u>          </u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<b>15,000</b>	<b>1,299</b>	<b>146,395</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2021	<b>8,180</b>	<b>650</b>	<b>63,560</b>
Charge for year	<b>1,705</b>	<b>325</b>	<b>14,943</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	<b>9,885</b>	<b>975</b>	<b>78,503</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<b>5,115</b>	<b>324</b>	<b>67,892</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	6,820	649	82,835
	<u>          </u>	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Other debtors	<b>30,907</b>	33,179
	<u>          </u>	<u>          </u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	<b>£</b>	£
Other creditors	<b>3,775</b>	1,796
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	<b>125,152</b>	<b>(21,342)</b>	<b>103,810</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>125,152</b>	<b>(21,342)</b>	<b>103,810</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>32,629</b>	<b>(53,971)</b>	<b>(21,342)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>32,629</b>	<b>(53,971)</b>	<b>(21,342)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	118,536	6,616	125,152
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	118,536	6,616	125,152
	<u>          </u>	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,234	(60,618)	6,616
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>67,234</u>	<u>(60,618)</u>	<u>6,616</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**MILLER'S ARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	31.3.22	31.3.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,698	35,229
<b>Other income</b>		
Furlough receipts	264	11,297
Covid-19 grants	2,667	20,708
	<u>2,931</u>	<u>32,005</u>
<b>Total incoming resources</b>	<b>32,629</b>	<b>67,234</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	22,048	24,967
Pensions	1,062	-
Rent	4,000	4,000
Motor expenses	340	1,193
Repairs and renewals	3,026	7,655
Animal upkeep	3,000	3,000
Open day costs	43	-
Plant and machinery depreciation	14,944	16,056
	<u>48,463</u>	<u>56,871</u>
<b>Support costs</b>		
<b>Management</b>		
Office costs	3,069	1,212
Sundries	-	238
Bookkeeping	286	460
	<u>3,355</u>	<u>1,910</u>
<b>Finance</b>		
Bank charges	833	709
<b>Governance costs</b>		
Independent examiner's fees	1,320	1,128
	<u>53,971</u>	<u>60,618</u>
Total resources expended	<b>53,971</b>	<b>60,618</b>
<b>Net (expenditure)/income</b>	<b><u>(21,342)</u></b>	<b><u>6,616</u></b>

This page does not form part of the statutory financial statements

**MILLER'S ARK**

England & Wales - Charity number 1105059

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
  
**FOR**  
**MILLER'S ARK**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**MILLER'S ARK**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**MILLER'S ARK**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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<b>TRUSTEES</b>	Mrs A T Duffitt Mrs C G McCrae Mrs H M Ellis
<b>PRINCIPAL ADDRESS</b>	Fishers Cottage Farnham Road Odiham Hook RG29 1HR
<b>REGISTERED CHARITY NUMBER</b>	1105059
<b>INDEPENDENT EXAMINER</b>	Martin and Company 25 St Thomas Street Winchester Hampshire SO23 9HJ

## **MILLER'S ARK**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2021**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charity is to advance education and relieve sickness and distress for those with physical, mental or emotional disabilities.

##### **Public benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to the guidance contained in the Charity Commission's general guidance on public benefit. The charity gives those suffering from physical, mental or emotional access to animals to help relieve sickness and distress through therapeutic interaction.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity held a number of open days, hosted events for special needs support groups, welcomed residential home clients to the farm, offered educational and therapeutic sessions to clients of all ages and genders and promoted community bonding centred around the new kitchen/tea barn facilities.

The pandemic has continued to have a negative impact on the charity, but a very successful crowd funding campaign and the support from government grants have enabled the charity to meet its costs.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31st March 2021 the charity had net funds of £125,152.

##### **Reserves policy**

It is the policy of the Trustees to maintain the free reserves of the charity at a level to provide sufficient funds to cover management, administration and support costs.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

The Trustees of the charity are listed on the information page. New Trustees may be appointed by the existing Trustees. In appointing a new Trustee the settlor or existing Trustees will take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 31 January 2022 and signed on its behalf by:

Mrs C G McCrae - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MILLER'S ARK**

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**Independent examiner's report to the trustees of Miller's Ark**

I report to the charity trustees on my examination of the accounts of Miller's Ark (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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

Lucy Dixon  
FCA  
Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

31 January 2022

**MILLER'S ARK**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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		<b>31.3.21</b>	31.3.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>35,229</b>	24,442
Other income		<b>32,005</b>	-
<b>Total</b>		<b>67,234</b>	24,442
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	2		
Charitable activities		<b>60,618</b>	52,981
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,616</b>	(28,539)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>118,536</b>	147,075
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>125,152</b>	118,536

The notes form part of these financial statements

**MILLER'S ARK**

**BALANCE SHEET**  
**31 MARCH 2021**

		<b>31.3.21</b>	31.3.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>82,835</b>	88,263
<b>CURRENT ASSETS</b>			
Debtors	7	<b>33,179</b>	21,096
Cash at bank		<b>10,934</b>	13,194
		<b>44,113</b>	34,290
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(1,796)</b>	(4,017)
<b>NET CURRENT ASSETS</b>		<b>42,317</b>	30,273
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>125,152</b>	118,536
<b>NET ASSETS</b>		<b>125,152</b>	118,536
<b>FUNDS</b>			
Unrestricted funds	9	<b>125,152</b>	118,536
<b>TOTAL FUNDS</b>		<b>125,152</b>	118,536

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2022 and were signed on its behalf by:

C G McCrae - 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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended practice effective from 1st April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Improvements to property	- 10% straight line
Kitchen equipment	- 25% on reducing balance
Animals	- 10% straight line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

All funds held by the charity are unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****2. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Charitable activities	<u>56,871</u>	<u>3,747</u>	<u>60,618</u>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.21 £	31.3.20 £
Staff costs	24,967	24,265
Advertising	-	230
Rent	4,000	4,000
Motor expenses	1,193	942
Repairs and renewals	7,655	1,858
Animal upkeep	3,000	-
Depreciation	16,056	15,850
	<u>56,871</u>	<u>47,145</u>

**4. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>1,910</u>	<u>709</u>	<u>1,128</u>	<u>3,747</u>

Support costs, included in the above, are as follows:

**Management**

	31.3.21 Charitable activities £	31.3.20 Total activities £
Office costs	1,212	2,567
Sundries	238	331
Bookkeeping	460	800
	<u>1,910</u>	<u>3,698</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****4. SUPPORT COSTS - continued  
Governance costs**

	<b>31.3.21</b>	31.3.20
	Charitable activities	Total activities
	£	£
Independent examiner's fees	<b>1,128</b>	<b>1,260</b>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. TANGIBLE FIXED ASSETS**

	Improvements to property £	Kitchen equipment £	Animals £
<b>COST</b>			
At 1 April 2020	<b>93,868</b>	<b>14,599</b>	<b>11,000</b>
Additions	<b>4,143</b>	<b>2,686</b>	<b>3,800</b>
At 31 March 2021	<b>98,011</b>	<b>17,285</b>	<b>14,800</b>
<b>DEPRECIATION</b>			
At 1 April 2020	<b>29,394</b>	<b>8,578</b>	<b>3,300</b>
Charge for year	<b>9,801</b>	<b>2,177</b>	<b>1,480</b>
At 31 March 2021	<b>39,195</b>	<b>10,755</b>	<b>4,780</b>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<b>58,816</b>	<b>6,530</b>	<b>10,020</b>
At 31 March 2020	<b>64,474</b>	<b>6,021</b>	<b>7,700</b>

**MILLER'S ARK****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****6. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	15,000	1,299	135,766
Additions	-	-	10,629
At 31 March 2021	15,000	1,299	146,395
<b>DEPRECIATION</b>			
At 1 April 2020	5,906	325	47,503
Charge for year	2,274	325	16,057
At 31 March 2021	8,180	650	63,560
<b>NET BOOK VALUE</b>			
At 31 March 2021	6,820	649	82,835
At 31 March 2020	9,094	974	88,263

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other debtors	33,179	21,096

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Other creditors	1,796	4,017

**9. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	118,536	6,616	125,152
<b>TOTAL FUNDS</b>	118,536	6,616	125,152

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021****9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,234	(60,618)	6,616
<b>TOTAL FUNDS</b>	<u>67,234</u>	<u>(60,618)</u>	<u>6,616</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	147,075	(28,539)	118,536
<b>TOTAL FUNDS</b>	<u>147,075</u>	<u>(28,539)</u>	<u>118,536</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,442	(52,981)	(28,539)
<b>TOTAL FUNDS</b>	<u>24,442</u>	<u>(52,981)</u>	<u>(28,539)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.