

**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**

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**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**

		<b>31.3.21</b>	<b>31.3.20</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
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>£</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>	9		
Unrestricted funds		<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	<b>56,871</b>	<b>3,747</b>	<b>60,618</b>

**3. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**4. SUPPORT COSTS**

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

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

**Management**

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

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

	<b>31.3.21</b> Charitable activities £	31.3.20 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>

**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>	<b>67,234</b>	<b>(60,618)</b>	<b>6,616</b>

**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>	<b>147,075</b>	<b>(28,539)</b>	<b>118,536</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	24,442	(52,981)	(28,539)
<b>TOTAL FUNDS</b>	<b>24,442</b>	<b>(52,981)</b>	<b>(28,539)</b>

**10. RELATED PARTY DISCLOSURES**

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