

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

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

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

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

Approved by order of the board of trustees on2/12/25..... and signed on its behalf by:

.....C M McCrae.....
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 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: 6th January 2026

MILLER'S ARK

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

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

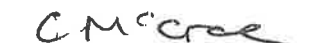
The notes form part of these financial statements

MILLER'S ARK

BALANCE SHEET
31ST MARCH 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	30,044	43,436
CURRENT ASSETS			
Debtors	7	4,414	20,652
Cash at bank and in hand		1,603	3,962
		<u>6,017</u>	<u>24,614</u>
CREDITORS			
Amounts falling due within one year	8	(15,061)	(12,999)
NET CURRENT ASSETS		<u>(9,044)</u>	<u>11,615</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,000</u>	<u>55,051</u>
NET ASSETS		<u>21,000</u>	<u>55,051</u>
FUNDS	9		
Unrestricted funds		21,000	55,051
TOTAL FUNDS		<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	<u>13,392</u>	<u>14,096</u>
	<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	<u>426</u>	<u>403</u>
	<u>2,004</u>	<u>2,203</u>

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	<u>1,350</u>	<u>1,182</u>

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

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

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	<u>4,414</u>	<u>20,652</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>15,061</u>	<u>12,999</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	55,051	(34,051)	21,000
TOTAL FUNDS	<u>55,051</u>	<u>(34,051)</u>	<u>21,000</u>

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

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

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025**9. 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	53,038	(76,556)	(23,518)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,450	49,538
Other income		
Profit on sale of animals	-	3,500
Total incoming resources	29,450	53,038
EXPENDITURE		
Raising donations and legacies		
Sundries	833	-
Charitable activities		
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
	59,237	73,099
Support costs		
Management		
Office costs	1,460	1,692
Sundries	118	108
Bookkeeping	426	403
	2,004	2,203
Finance		
Bank charges	77	72
Governance costs		
Independent examiner's fees	1,350	1,182
Total resources expended	63,501	76,556
Net expenditure	(34,051)	(23,518)

This page does not form part of the statutory financial statements