

# MOO-HAVEN

England & Wales · Charity number 1151691

## Details

**Status** Registered

**Legal form** Charitable company

**Company number** [08472581](#)

**Registered** 2013-04-19

**Register** [View on the Charity Commission register](#)

## Contact

**Address** Moo Haven  
Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

**Phone** 07812028851

**Email** [moohavenrescue@gmail.com](mailto:moohavenrescue@gmail.com)

**Website** [www.moo-haven.co.uk](http://www.moo-haven.co.uk)

## Activities

**Objects:** 1.THE RELIEF OF SUFFERING AND DISTRESS OF HORSES AND PONIES BY MAINTAINING FACILITIES FOR THE CARE AND PROTECTION OF SICK, ILL TREATED OR UNWANTED HORSES AND MAKING ARRANGEMENTS FOR THE RE-HOMING OF SUCH HORSES AND PONIES2.THE ADVANCEMENT OF PUBLIC EDUCATION IN THE PROPER CARE AND TREATMENT OF HORSES AND PONIES.

**Activities:** Rescue, rehabilitation and rehoming of horses and ponies. Rehoming also offered to small animals.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

- Derbyshire
- Nottinghamshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-11-01 | £129,531 | £102,886    | -      | -         |
| 2023-11-01 | £91,481  | £94,559     | -      | -         |
| 2022-11-01 | £108,001 | £121,895    | -      | -         |
| 2021-11-01 | £146,945 | £97,827     | -      | -         |
| 2020-11-01 | £100,441 | £81,822     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| MATTHEW IAN PARKER   | Chair | 2012-11-09 |
| CHELSIE LAURA PARKER |       | 2012-11-09 |
| Joanne Wilkinson     |       | 2016-03-06 |
| LINDA MARIE HUGHES   |       | 2012-11-09 |
| Sarah Quinn          |       | 2018-09-01 |

**MOO-HAVEN**

England & Wales - Charity number 1151691

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# Accounts

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# **Moo Haven Rescue**

## **Report of the Trustees and Unaudited Financial Statements for the year ended 1st November 2024**

*D & D Accountancy Services Limited*  
*Toll Bar House, 1 Derby Road, Ilkeston, Derbyshire, DE7 5FH*

## Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees            | 1 to 3      |
| Independent Examiner's Report     | 4           |
| Statement of Financial Activities | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7 to 10     |

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2024**

The trustees, some who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1st November 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the 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).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company Number**

08472581 (England and Wales)

#### **Registered Charity Number**

1151691

#### **Registered Office**

Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

#### **Directors**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker

#### **Trustees**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker  
Miss Joanne Wilkinson  
Mrs Sarah Quinn

#### **Company Secretary**

Mr Richard Phillip Hughes

#### **Independent Examiner**

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH

**Report of The Trustees  
for the year ended 1st November 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are usually recruited by the existing trustees from the members although applications are always considered from interested parties. Training is provided to all new trustees by the board.

**Organisational Structure**

The board of Trustees meets as required. All operational decisions are made by the board with no such powers delegated to staff members

**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.

**OBJECTIVES AND ACTIVITIES**

**History, Objectives and Activities of the Charity**

Moo Haven became a registered charity on 19th April 2013, since successful registration we have concentrated on increasing our public profile in order to increase income to stabilise our finances for the future, this includes attending regular public events; increasing online publicity and distribution of collection boxes amongst local shops.

Our objectives are to relieve pain and suffering in animals particularly horses and ponies by providing veterinary care and rehabilitation (often righting peoples wrongs) when required in order to be able to find them a new home when recovered however, a number of ponies do have to stay within the rescue for life due to ongoing medical care and management. This year has seen a significant increase in the request for horse therapy, unfortunately grants are becoming more difficult to achieve so we have seen a decrease in our therapy activities, as many young peoples mental health has suffered we are working towards a solution to this. We do have a trained counsellor on site to incorporate animal healing.

**ACHIEVEMENTS AND PERFORMANCE**

As in previous year's we have tried various methods of raising money including, fun/open days, collection tins, attending public events, holding car boots and have opened the doors of our premises to visitors. We run a successful school holiday club and pony sessions this has proved to be a favourite with our local community - we will promote this in the coming year so we can continue to grow.

The summer house purchased 7 years ago is still used as a classroom for activities with special needs children and adults with learning difficulties, and is used for permanently excluded students that practice animal therapy with our rescue animals. The second summerhouse for gardening enthusiasts', which has wheelchair access, is being used and has proved to be a huge success, the summerhouse also hosts a therapist on Mondays and Wednesdays.

We continue to build up a strong volunteer base, who help with the daily hands on with the horses and some who help on the fundraising side. We also have a very close relationship with our vets Home Farm Equine Ltd and local businesses.

Our main aim for 2025 is to carry on with extra places to assist the need of under privileged people who will benefit from animal integration we have seen a huge success this year and have offered four training courses for otherwise 'unemployable teenagers'. We are proud to say our stable hand who joined us on a government scheme, then chose to complete her apprenticeship has chosen to stay with us. We will be shortly (funding dependant) be offering another apprenticeship, we also have 1 full time volunteer along with 3 part time volunteers.

## **Moo Haven Rescue**

### **Report of The Trustees for the year ended 1st November 2024**

#### **Public Benefit**

The charity meets the public benefit requirement of caring for sick, injured or homeless animals.

#### **Risk Assessment**

We have a risk of infectious diseases to which we stay alert to, and call upon the professional knowledge of our Vets Home Farm Equine Ltd to reduce the likelihood of such diseases spreading. We work with horses (especially young and unhandled) to which we take steps to avoid as best as we can by, alerting everyone who comes in contact of the horses of the potential dangers and health and safety procedures we require i.e. protective hats/footwear. All our volunteers are required to sign a contract of employment, which also outlines safety procedures required. All DBS certificates, riding licence and insurance are kept up to date.

#### **FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES**

The attached accounts show the current state of the finances for the charity, over the last 12 months we have tried various methods of raising funds. Those that have been successful (in previous years) will continue to operate into 2025 and also applying for grants to make improvements to our new site, which we moved to in April 2016. We have lots of plans for the future all of which take the charity forward, and make it more financially supported. We are especially excited to be working with more vulnerable children who are flourishing working with animals.

Reserves Policy. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, and remains available in case of need. The Trustees regularly discuss the portfolio of the charity and future requirements of the charity. The Trustees believe that it is prudent to ensure that there are sufficient funds to provide financial flexibility for the current running and future development of the Charities objectives and unforeseen events.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 9th April 2026 and signed on its behalf by:



Mrs Linda Marie Hughes

# Independent Examiners Report to the Trustees of

## Moo Haven Rescue for the year ended 1st November 2024

We report on the accounts for the year ended 1st November 2024 which are set out on pages 4 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees (some of who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

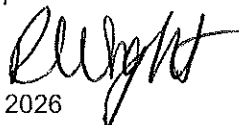
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Statement of Recommended Practice (FRS102)

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH

9th April 2026



# Moo Haven Rescue

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 1ST NOVEMBER 2024

|                                    | Note     | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>2024 | Total<br>2023 |
|------------------------------------|----------|-----------------------|---------------------|---------------|---------------|
| <b>Income</b>                      |          |                       |                     |               |               |
| Donations and Legacies             | 2a       | 86040                 | 1450                | 87490         | 63814         |
| Other trading activities           | 2b       | 40618                 | 0                   | 40618         | 26687         |
| Income from investments            | 2c       | 1423                  | 0                   | 1423          | 980           |
| Other Income                       | 2d       | 0                     | 0                   | 0             | 0             |
| <b>Total Income</b>                |          | <b>128081</b>         | <b>1450</b>         | <b>129531</b> | <b>91481</b>  |
| <b>Expenditure</b>                 |          |                       |                     |               |               |
| Expenditure on Raising Funds       | 3a       | 7623                  | 0                   | 7623          | 3968          |
| Charitable activities              | 3b       | 91481                 | 3783                | 95263         | 90591         |
| <b>Total Resources Expended</b>    |          | <b>99103</b>          | <b>3783</b>         | <b>102886</b> | <b>94559</b>  |
| <b>Net Income/(Expenditure)</b>    | <b>4</b> | <b>28978</b>          | <b>(2333)</b>       | <b>26645</b>  | <b>(3078)</b> |
| Transfers between funds            |          | 0                     | 0                   | 0             | 0             |
| <b>Net movement in funds</b>       |          | <b>28978</b>          | <b>(2333)</b>       | <b>26645</b>  | <b>(3078)</b> |
| <b>Total funds brought forward</b> |          | <b>109401</b>         | <b>20650</b>        | <b>130051</b> | <b>133129</b> |
| <b>Total funds carried forward</b> |          | <b>138379</b>         | <b>18317</b>        | <b>156696</b> | <b>130051</b> |

# Moo Haven Rescue

## BALANCE SHEET AS AT 1ST NOVEMBER 2024

|                                                       | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|-------------------------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b><u>Fixed Assets</u></b>                            |      |                       |                     |                    |               |               |
| Tangible assets                                       | 8    | 69531                 | 12505               | 0                  | 82036         | 54098         |
| <b>Total fixed assets</b>                             |      | <b>69531</b>          | <b>12505</b>        | <b>0</b>           | <b>82036</b>  | <b>54098</b>  |
| <b><u>Current Assets</u></b>                          |      |                       |                     |                    |               |               |
| Debtors                                               | 9    | 12033                 |                     |                    | 12033         | 12346         |
| Cash at bank and in hand                              |      | 65883                 | 5812                |                    | 71696         | 76980         |
| <b>Total current assets</b>                           |      | <b>77916</b>          | <b>5812</b>         | <b>0</b>           | <b>83729</b>  | <b>89326</b>  |
| <b>Creditors: amounts falling due within one year</b> | 10   | 1780                  |                     |                    | 1780          | 2063          |
| <b>Creditors: amounts falling due after one year</b>  | 11   | 7288                  |                     |                    | 7288          | 11310         |
| <b>Net Current Assets/ (Liabilities)</b>              |      | <b>68848</b>          | <b>5812</b>         |                    | <b>74661</b>  | <b>75953</b>  |
| <b>Net Assets</b>                                     | 12   | <b>138379</b>         | <b>18317</b>        | <b>0</b>           | <b>156696</b> | <b>130051</b> |
| <b><u>Funds of the Charity</u></b>                    |      |                       |                     |                    |               |               |
| Unrestricted funds                                    |      |                       |                     |                    | 138379        | 109401        |
| Restricted funds                                      |      |                       |                     |                    | 18317         | 20650         |
| <b>Total funds</b>                                    |      |                       |                     |                    | <b>156696</b> | <b>130051</b> |

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 1st November 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 1st November 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 9th April 2026 and were signed on its behalf by:



Mrs Linda Marie Hughes

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2024

#### 1 Accounting Policies

##### **Accounting Convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with sufficient reliability.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Amounts raised by fund raising activities are accounted for Gross.

##### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment                      15% reducing balance

#### 2 Income

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|----------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2a Donations and Legacies</b> |                       |                     |                    |               |               |
| Donations, Gifts & Collections   | 59667                 |                     |                    | 59667         | 36110         |
| Gift Aid & Income Tax Recovered  | 12716                 |                     |                    | 12716         | 8530          |
| Grants                           | 13657                 | 1450                |                    | 15107         | 19174         |
|                                  | <u>86040</u>          | <u>1450</u>         | <u>0</u>           | <u>87490</u>  | <u>63814</u>  |

|                                 | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2b Charitable Activities</b> |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days | 0                     |                     |                    | 0             | 0             |
| Pony Therapy & Kids Club        | 7671                  |                     |                    | 7671          | 5627          |
| Income from Livery & Field Rent | 29038                 |                     |                    | 29038         | 17833         |
| Sale of Donated Goods           | 3909                  |                     |                    | 3909          | 3227          |
|                                 | <u>40618</u>          | <u>0</u>            | <u>0</u>           | <u>40618</u>  | <u>26687</u>  |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2024

### 2 Income (continued)

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| 2c Income from investments |                       |                     |                    |               |               |
| Interest                   | 1423                  |                     |                    | 1423          | 980           |
|                            | 1423                  | 0                   | 0                  | 1423          | 980           |
|                            |                       |                     |                    |               |               |
|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
| 2d Other Income            |                       |                     |                    |               |               |
|                            | 0                     | 0                   | 0                  | 0             | 0             |
|                            |                       |                     |                    |               |               |
| Total Income               | 128081                | 1450                | 0                  | 129531        | 91481         |

### 3 Expenditure

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| 3a Expenditure on Raising Funds        |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 0                     |                     |                    | 0             | 0             |
| Website & Advertising                  | 7623                  |                     |                    | 7623          | 3968          |
|                                        | 7623                  | 0                   | 0                  | 7623          | 3968          |
|                                        |                       |                     |                    |               |               |
| 3b Charitable activities               |                       |                     |                    |               |               |
| Feed & Bedding                         | 26214                 |                     |                    | 26214         | 22816         |
| Vet, Equine Dentist Fees and Farrier   | 8083                  |                     |                    | 8083          | 8227          |
| Transport & Passport Costs             | 58                    |                     |                    | 58            | 807           |
| Training                               | 830                   |                     |                    | 830           | 1000          |
| Community Garden                       |                       | 126                 |                    | 126           | 31            |
| Rent                                   | 18732                 |                     |                    | 18732         | 18111         |
| Rates                                  | 437                   |                     |                    | 437           | 826           |
| Water                                  | 124                   |                     |                    | 124           | 684           |
| Insurance                              | 4311                  |                     |                    | 4311          | 3675          |
| Light & Heat                           | 753                   | 1450                |                    | 2203          | 1594          |
| Repairs & Renewals                     | 12395                 |                     |                    | 12395         | 7434          |
| Staff Wages                            | 6255                  |                     |                    | 6255          | 12864         |
| Independent Examination Fee            | 1838                  |                     |                    | 1838          | 1713          |
| Bank Charges                           | 118                   |                     |                    | 118           | 100           |
| Postage & Sundries                     | 1184                  |                     |                    | 1184          | 826           |
| Loan Interest                          | 238                   |                     |                    | 238           | 336           |
| Profit on Disposal of Fixed Assets     | (2360)                |                     |                    | (2360)        | 0             |
| Depreciation                           | 12270                 | 2207                |                    | 14477         | 9547          |
|                                        | 91481                 | 3783                | 0                  | 95263         | 90591         |
|                                        |                       |                     |                    |               |               |
| Total Resources Expended               | 99103                 | 3783                | 0                  | 102886        | 94559         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2024

#### 4 Net Income / Expenditure

|                                         |       |      |
|-----------------------------------------|-------|------|
| Net resources are stated after charging | 2024  | 2023 |
| Depreciation - owned assets             | 14477 | 9547 |

#### 5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 1st November 2024 nor for the year ended 1st November 2023.

#### 6 Staff Costs

|                                                                |      |       |
|----------------------------------------------------------------|------|-------|
|                                                                | 2024 | 2023  |
| Wages and Salaries- Grooms                                     | 0    | 2043  |
| Wages and Salaries- Mentor/Counsellors                         | 6255 | 10821 |
|                                                                | 6255 | 12864 |
| The average number of employees during the year was as follows | 2024 | 2023  |
|                                                                | 6    | 7     |

#### 7 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 8 Tangible Fixed Assets

##### Fixtures, Fittings and Equipment & Summer House

|                       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total  |
|-----------------------|-----------------------|---------------------|--------------------|--------|
| <b>Cost</b>           |                       |                     |                    |        |
| At 2nd November 2023  | 89130                 | 17056               |                    | 106186 |
| Additions             | 37261                 | 7294                |                    | 44555  |
| Disposals             | (4100)                |                     |                    | (4100) |
| At 1st November 2024  | 122291                | 24350               | 0                  | 146641 |
| <b>Depreciation</b>   |                       |                     |                    |        |
| At 2nd November 2023  | 42450                 | 9638                |                    | 52088  |
| Charge for Year       | 12270                 | 2207                |                    | 14477  |
| Less Disposals        | (1960)                |                     |                    | (1960) |
| At 1st November 2024  | 52760                 | 11845               | 0                  | 64605  |
| <b>Net Book Value</b> |                       |                     |                    |        |
| At 1st November 2024  | 69531                 | 12505               | 0                  | 82036  |
| At 2nd November 2023  | 46680                 | 7418                | 0                  | 54098  |

#### 9 Debtors

|              | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|--------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Rent Deposit | 6300                  |                     |                    | 6300          | 6300          |
| Prepayments  | 5733                  |                     |                    | 5733          | 6046          |
|              | 12033                 | 0                   | 0                  | 12033         | 12346         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2024

#### 10 Creditors : amounts falling due within one year

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Accruals                   |                       |                     |                    |               |               |
| Independent Examiner's Fee | 1518                  |                     |                    | 1518          | 1700          |
| Repairs & Renewals         | 63                    |                     |                    | 63            | 0             |
| Water                      | 0                     |                     |                    | 0             | 332           |
| Light & Heat               | 158                   |                     |                    | 158           | 0             |
| Bank Charges               | 20                    |                     |                    | 20            | 15            |
| Rent                       | 16                    |                     |                    | 16            | 16            |
| Pension                    | 5                     |                     |                    | 5             | 0             |
|                            | 1780                  | 0                   | 0                  | 1780          | 2063          |

#### 11 Creditors : amounts falling due within one year

|                           | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2024 | Total<br>2023 |
|---------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Business Bounce Back Loan | 7288                  |                     |                    | 7288          | 11310         |
|                           | 7288                  | 0                   | 0                  | 7288          | 11310         |

#### 12 Movement in Funds

|                                                                     | At 2.11.23<br>£ | Net Movement<br>In Funds<br>£ | At 1.11.24<br>£ |
|---------------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| <b>Unrestricted funds</b>                                           |                 |                               |                 |
| General fund                                                        | 109401          | 28978                         | 138379          |
| <b>Restricted funds</b>                                             |                 |                               |                 |
| Summer House & Community Garden Funding                             | 1356            | (1239)                        | 117             |
| Stables Funding                                                     | 7294            | (1094)                        | 6200            |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 3000            | 0                             | 3000            |
| Wheelchair Friendly Garden Path                                     | 9000            | 0                             | 9000            |
| <b>Total Funds</b>                                                  | 130051          | 26645                         | 156696          |

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

|                                         | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Movement<br>In Funds<br>£ |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>               |                            |                            |                           |
| General fund                            | 128081                     | (99103)                    | 28978                     |
| <b>Restricted funds</b>                 |                            |                            |                           |
| Summer House & Community Garden Funding | 0                          | (1239)                     | (1239)                    |
| Stables Funding                         | 0                          | (1094)                     | (1094)                    |
| Grant re Light & Heat In Year           | 1450                       | (1450)                     | 0                         |
| <b>Total Funds</b>                      | 129531                     | (102886)                   | 26645                     |

#### 12 Company limited by guarantee

The Company is limited by guarantee and does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member

**MOO-HAVEN**

England & Wales - Charity number 1151691

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# Accounts

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# **Moo Haven Rescue**

## **Report of the Trustees and Unaudited Financial Statements**

**for the year ended 1st November 2023**

*D & D Accountancy Services Limited  
Toll Bar House, 1 Derby Road, Ilkeston, Derbyshire, DE7 5FH*

## Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees            | 1 to 3      |
| Independent Examiner's Report     | 4           |
| Statement of Financial Activities | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7 to 10     |

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2023**

The trustees, some who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1st November 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the 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).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company Number**

08472581 (England and Wales)

#### **Registered Charity Number**

1151691

#### **Registered Office**

Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

#### **Directors**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker

#### **Trustees**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker  
Miss Joanne Wilkinson  
Mrs Sarah Quinn

#### **Company Secretary**

Mr Richard Phillip Hughes

#### **Independent Examiner**

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2023**

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

New trustees are usually recruited by the existing trustees from the members although applications are always considered from interested parties. Training is provided to all new trustees by the board.

#### **Organisational Structure**

The board of Trustees meets as required. All operational decisions are made by the board with no such powers delegated to staff members

#### **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.

### **OBJECTIVES AND ACTIVITIES**

#### **History, Objectives and Activities of the Charity**

Moo Haven became a registered charity on 19th April 2013, since successful registration we have concentrated on increasing our public profile in order to increase income to stabilise our finances for the future, this includes attending regular public events; increasing online publicity and distribution of collection boxes amongst local shops.

Our objectives are to relieve pain and suffering in animals particularly horses and ponies by providing veterinary care and rehabilitation (often righting peoples wrongs) when required in order to be able to find them a new home when recovered however, a number of ponies do have to stay within the rescue for life due to ongoing medical care and management. This year has seen a significant increase in the request for horse therapy, we believe this to be covid related as many young peoples mental health has suffered. We now have a trained counsellor on site to incorporate animal healing.

### **ACHIEVEMENTS AND PERFORMANCE**

As in previous year's we have tried various methods of raising money including, fun/open days, collection tins, attending public events, holding car boots and have opened the doors of our premises to visitors. We run a successful school holiday club and pony sessions this has proved to be a favourite with our local community - we will promote this in the coming year so we can continue to grow.

The summer house purchased 6 years ago is still used as a classroom for activities with special needs children and adults with learning difficulties, and is used for permanently excluded students that practice animal therapy with our rescue animals. The second summerhouse for gardening enthusiasts, which has wheelchair access, is being used and has proved to be a huge success, the summerhouse also hosts a therapist on Mondays and Wednesdays.

We continue to build up a strong volunteer base, who help with the daily hands on with the horses and some who help on the fundraising side. We also have a very close relationship with our vets Home Farm Equine Ltd and local businesses.

Our main aim for 2024 is to carry on with extra places to assist the need of under privileged people who will benefit from animal integration we have seen a huge success this year and have offered four training courses for otherwise 'unemployable teenagers'. We will continue to hold farrier clinics as we have seen a few students exploring the possibility of employment through farrier apprenticeships. We are proud to say our stable hand who joined us on a government scheme, then chose to complete her apprenticeship has chosen to stay with us. We will be shortly (funding dependant) be offering another apprenticeship, we also have 1 full time volunteer along with 5 part time volunteers.

## **Moo Haven Rescue**

### **Report of The Trustees for the year ended 1st November 2023**

#### **Public Benefit**

The charity meets the public benefit requirement of caring for sick, injured or homeless animals.

#### **Risk Assessment**

We have a risk of infectious diseases to which we stay alert to, and call upon the professional knowledge of our Vets Home Farm Equine Ltd to reduce the likelihood of such diseases spreading. We work with horses (especially young and unhandled) to which we take steps to avoid as best as we can by, alerting everyone who comes in contact of the horses of the potential dangers and health and safety procedures we require i.e. protective hats/footwear. All our volunteers are required to sign a contract of employment, which also outlines safety procedures required. All DBS certificates, riding licence and insurance are kept up to date.

#### **FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES**

The attached accounts show the current state of the finances for the charity, over the last 12 months we have tried various methods of raising funds. Those that have been successful (in previous years) will continue to operate into 2024 and also applying for grants to make improvements to our new site, which we moved to in April 2016. We have lots of plans for the future all of which take the charity forward, and make it more financially supported. We are especially excited to be working with more vulnerable children who are flourishing working with animals.

Reserves Policy. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, and remains available in case of need. The Trustees regularly discuss the portfolio of the charity and future requirements of the charity. The Trustees believe that it is prudent to ensure that there are sufficient funds to provide financial flexibility for the current running and future development of the Charities objectives and unforeseen events.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 29th August 2024 and signed on its behalf by:



Mrs Linda Marie Hughes

# Independent Examiners Report to the Trustees of

## Moo Haven Rescue for the year ended 1st November 2023

We report on the accounts for the year ended 1st November 2023 which are set out on pages 4 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees (some of who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act:

- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Statement of Recommended Practice (FRS102)

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH



29th August 2024

# Moo Haven Rescue

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 1ST NOVEMBER 2023

|                                    | Note     | Unrestricted Funds | Restricted Funds | Total 2023    | Total 2022     |
|------------------------------------|----------|--------------------|------------------|---------------|----------------|
| <b>Income</b>                      |          |                    |                  |               |                |
| Donations and Legacies             | 2a       | 63814              | 0                | 63814         | 51616          |
| Other trading activities           | 2b       | 26687              | 0                | 26687         | 23571          |
| Income from investments            | 2c       | 980                | 0                | 980           | 65             |
| Other Income                       | 2d       | 0                  | 0                | 0             | 32749          |
| <b>Total Income</b>                |          | <b>91481</b>       | <b>0</b>         | <b>91481</b>  | <b>108001</b>  |
| <b><u>Expenditure</u></b>          |          |                    |                  |               |                |
| Expenditure on Raising Funds       | 3a       | 3968               | 0                | 3968          | 2745           |
| Charitable activities              | 3b       | 89250              | 1340             | 90591         | 119150         |
| <b>Total Resources Expended</b>    |          | <b>93218</b>       | <b>1340</b>      | <b>94559</b>  | <b>121895</b>  |
| <b>Net Income/(Expenditure)</b>    | <b>4</b> | <b>(1737)</b>      | <b>(1341)</b>    | <b>(3078)</b> | <b>(13894)</b> |
| Transfers between funds            |          | 0                  | 0                | 0             | 0              |
| <b>Net movement in funds</b>       |          | <b>(1737)</b>      | <b>(1341)</b>    | <b>(3078)</b> | <b>(13894)</b> |
| <b>Total funds brought forward</b> |          | <b>111138</b>      | <b>21991</b>     | <b>133129</b> | <b>147023</b>  |
| <b>Total funds carried forward</b> |          | <b>109401</b>      | <b>20650</b>     | <b>130051</b> | <b>133129</b>  |

# Moo Haven Rescue

## BALANCE SHEET AS AT 1ST NOVEMBER 2023

|                                                       | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|-------------------------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>Fixed Assets</b>                                   |      |                       |                     |                    |               |               |
| Tangible assets                                       | 8    | 46680                 | 7418                | 0                  | 54098         | 54645         |
| <b>Total fixed assets</b>                             |      | <b>46680</b>          | <b>7418</b>         | <b>0</b>           | <b>54098</b>  | <b>54645</b>  |
| <b>Current Assets</b>                                 |      |                       |                     |                    |               |               |
| Debtors                                               | 9    | 12346                 |                     |                    | 12346         | 11849         |
| Cash at bank and in hand                              |      | 63748                 | 13232               |                    | 76980         | 85060         |
| <b>Total current assets</b>                           |      | <b>76094</b>          | <b>13232</b>        | <b>0</b>           | <b>89326</b>  | <b>96909</b>  |
| <b>Creditors: amounts falling due within one year</b> | 10   | 2063                  |                     |                    | 2063          | 3192          |
| <b>Creditors: amounts falling due after one year</b>  | 11   | 11310                 |                     |                    | 11310         | 15233         |
| <b>Net Current Assets/ (Liabilities)</b>              |      | <b>62721</b>          | <b>13232</b>        |                    | <b>75953</b>  | <b>78484</b>  |
| <b>Net Assets</b>                                     | 12   | <b>109401</b>         | <b>20650</b>        | <b>0</b>           | <b>130051</b> | <b>133129</b> |
| <b>Funds of the Charity</b>                           |      |                       |                     |                    |               |               |
| Unrestricted funds                                    |      |                       |                     |                    | 109401        | 111138        |
| Restricted funds                                      |      |                       |                     |                    | 20650         | 21991         |
| <b>Total funds</b>                                    |      |                       |                     |                    | <b>130051</b> | <b>133129</b> |

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 1st November 2023.

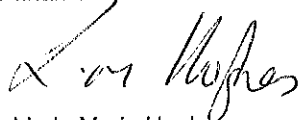
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 1st November 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- a) ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 29th August 2024 and were signed on its behalf by:



Mrs Linda Marie Hughes

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2023

#### **1 Accounting Policies**

##### **Accounting Convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with sufficient reliability.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Amounts raised by fund raising activities are accounted for Gross.

##### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment                      15% reducing balance

#### **2 Income**

##### **2a Donations and Legacies**

|                                 | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Donations, Gifts & Collections  | 36110                 |                     |                    | 36110         | 31195         |
| Gift Aid & Income Tax Recovered | 8530                  |                     |                    | 8530          | 4410          |
| Grants                          | 19174                 | 0                   |                    | 19174         | 16011         |
|                                 | 63814                 | 0                   | 0                  | 63814         | 51616         |

##### **2b Charitable Activities**

|                                 | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Fund Raising - Moo Do Open Days |                       |                     |                    | 0             | 993           |
| Pony Therapy & Kids Club        | 5627                  |                     |                    | 5627          | 5610          |
| Income from Livery & Field Rent | 17833                 |                     |                    | 17833         | 13968         |
| Sale of Donated Goods           | 3227                  |                     |                    | 3227          | 0             |
| Horses                          | 0                     |                     |                    | 0             | 3000          |
|                                 | 26687                 | 0                   | 0                  | 26687         | 23571         |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2023

### 2 Income (continued)

|                                   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|-----------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2c Income from investments</b> |                       |                     |                    |               |               |
| Interest                          | 980                   |                     |                    | 980           | 65            |
|                                   | 980                   | 0                   | 0                  | 980           | 65            |
|                                   |                       |                     |                    |               |               |
|                                   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
| <b>2d Other Income</b>            |                       |                     |                    |               |               |
| Derby College- Grant              | 0                     |                     |                    | 0             | 500           |
| Kickstart Scheme Grants           | 0                     |                     |                    | 0             | 32249         |
|                                   | 0                     | 0                   | 0                  | 0             | 32749         |
|                                   |                       |                     |                    |               |               |
| <b>Total Income</b>               | 91481                 | 0                   | 0                  | 91481         | 108001        |

### 3 Expenditure

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>3a Expenditure on Raising Funds</b> |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 0                     |                     |                    | 0             | 144           |
| Website & Advertising                  | 3968                  |                     |                    | 3968          | 2601          |
|                                        | 3968                  | 0                   | 0                  | 3968          | 2745          |
|                                        |                       |                     |                    |               |               |
| <b>3b Charitable activities</b>        |                       |                     |                    |               |               |
| Feed & Bedding                         | 22816                 |                     |                    | 22816         | 13638         |
| Vet, Equine Dentist Fees and Farrier   | 8227                  |                     |                    | 8227          | 6730          |
| Transport & Passport Costs             | 807                   |                     |                    | 807           | 1485          |
| Horses                                 | 0                     |                     |                    | 0             | 6750          |
| Training                               | 1000                  |                     |                    | 1000          | 650           |
| Community Garden                       |                       | 31                  |                    | 31            | 0             |
| Rent                                   | 18111                 |                     |                    | 18111         | 18698         |
| Rates                                  | 826                   |                     |                    | 826           | 627           |
| Water                                  | 684                   |                     |                    | 684           | 653           |
| Insurance                              | 3675                  |                     |                    | 3675          | 3103          |
| Light & Heat                           | 1594                  |                     |                    | 1594          | 2635          |
| Repairs & Renewals                     | 7434                  |                     |                    | 7434          | 8535          |
| Staff Wages                            | 12864                 |                     |                    | 12864         | 41002         |
| Staff Training                         | 0                     |                     |                    | 0             | 634           |
| Independent Examination Fee            | 1713                  |                     |                    | 1713          | 1583          |
| Bank Charges                           | 100                   |                     |                    | 100           | 130           |
| Postage & Sundries                     | 826                   |                     |                    | 826           | 1002          |
| Loan Interest                          | 336                   |                     |                    | 336           | 557           |
| Solicitors fees                        | 0                     |                     |                    | 0             | 840           |
| Travel Expenses paid to Volunteers     | 0                     |                     |                    | 0             | 255           |
| Depreciation                           | 8238                  | 1309                |                    | 9547          | 9643          |
|                                        | 89250                 | 1340                | 0                  | 90591         | 119150        |
|                                        |                       |                     |                    |               |               |
| <b>Total Resources Expended</b>        | 93218                 | 1340                | 0                  | 94559         | 121895        |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2023

#### 4 Net Income / Expenditure

|                                         |      |      |
|-----------------------------------------|------|------|
| Net resources are stated after charging | 2023 | 2022 |
| Depreciation - owned assets             | 9547 | 9643 |

#### 5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 1st November 2023 nor for the year ended 1st November 2022.

#### 6 Staff Costs

|                                                                |       |       |
|----------------------------------------------------------------|-------|-------|
|                                                                | 2023  | 2022  |
| Wages and Salaries- Grooms                                     | 2043  | 28751 |
| Wages and Salaries- Mentor/Counsellors                         | 10821 | 12251 |
|                                                                | 12864 | 41002 |
| The average number of employees during the year was as follows | 2023  | 2022  |
|                                                                | 7     | 12    |

#### 7 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 8 Tangible Fixed Assets

##### Fixtures, Fittings and Equipment & Summer House

|                       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total  |
|-----------------------|-----------------------|---------------------|--------------------|--------|
| <b>Cost</b>           |                       |                     |                    |        |
| At 2nd November 2022  | 80130                 | 17056               |                    | 97186  |
| Additions             | 9000                  | 0                   |                    | 9000   |
| At 1st November 2023  | 89130                 | 17056               | 0                  | 106186 |
| <b>Depreciation</b>   |                       |                     |                    |        |
| At 2nd November 2022  | 34212                 | 8329                |                    | 42541  |
| Charge for Year       | 8238                  | 1309                |                    | 9547   |
| At 1st November 2023  | 42450                 | 9638                | 0                  | 52088  |
| <b>Net Book Value</b> |                       |                     |                    |        |
| At 1st November 2023  | 46680                 | 7418                | 0                  | 54098  |
| At 2nd November 2022  | 45918                 | 8727                | 0                  | 54645  |

#### 9 Debtors

|              | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|--------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Rent Deposit | 6300                  |                     |                    | 6300          | 6300          |
| Prepayments  | 6046                  |                     |                    | 6046          | 5549          |
|              | 12346                 | 0                   | 0                  | 12346         | 11849         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2023

#### 10 Creditors : amounts falling due within one year

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Accruals                   |                       |                     |                    |               |               |
| Independent Examiner's Fee | 1700                  |                     |                    | 1700          | 1669          |
| Repairs & Renewals         | 0                     |                     |                    | 0             | 71            |
| Water                      | 332                   |                     |                    | 332           | 286           |
| Light & Heat               | 0                     |                     |                    | 0             | 416           |
| Bank Charges               | 15                    |                     |                    | 15            | 16            |
| Rent                       | 16                    |                     |                    | 16            | 734           |
|                            | 2063                  | 0                   | 0                  | 2063          | 3192          |

#### 11 Creditors : amounts falling due within one year

|                           | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2023 | Total<br>2022 |
|---------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Business Bounce Back Loan | 11310                 |                     |                    | 11310         | 15233         |
|                           | 11310                 | 0                   | 0                  | 11310         | 15233         |

#### 12 Movement in Funds

|                                                                     | At 2.11.22<br>£ | Net Movement<br>In Funds<br>£ | At 1.11.23<br>£ |
|---------------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| <b>Unrestricted funds</b>                                           |                 |                               |                 |
| General fund                                                        | 111138          | (1737)                        | 109401          |
| <b>Restricted funds</b>                                             |                 |                               |                 |
| Summer House & Community Garden Funding                             | 2697            | (1341)                        | 1356            |
| Stables Funding                                                     | 7294            | 0                             | 7294            |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 3000            | 0                             | 3000            |
| Wheelchair Friendly Garden Path                                     | 9000            | 0                             | 9000            |
| <b>Total Funds</b>                                                  | 133129          | (3078)                        | 130051          |

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

|                                         | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Movement<br>In Funds<br>£ |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>               |                            |                            |                           |
| General fund                            | 91481                      | (93218)                    | (1737)                    |
| <b>Restricted funds</b>                 |                            |                            |                           |
| Summer House & Community Garden Funding | 0                          | (1340)                     | (1340)                    |
| <b>Total Funds</b>                      | 91481                      | (94559)                    | (3078)                    |

#### 12 Company limited by guarantee

The Company is limited by guarantee and does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member

**MOO-HAVEN**

England & Wales - Charity number 1151691

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# Accounts

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# **Moo Haven Rescue**

## **Report of the Trustees and Unaudited Financial Statements for the year ended 1st November 2022**

*D & D Accountancy Services Limited*  
*Toll Bar House, 1 Derby Road, Ilkeston, Derbyshire, DE7 5FH*

## Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees            | 1 to 3      |
| Independent Examiner's Report     | 4           |
| Statement of Financial Activities | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7 to 10     |

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2022**

The trustees, some who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1st November 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the 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).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company Number**

08472581 (England and Wales)

#### **Registered Charity Number**

1151691

#### **Registered Office**

Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

#### **Directors**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker      Appointed 01/11/2022

#### **Trustees**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Mrs Chelsie Laura Parker  
Miss Joanne Wilkinson  
Mrs Sarah Quinn

#### **Company Secretary**

Mr Richard Phillip Hughes

#### **Independent Examiner**

D & D Accountancy Services Limited  
Toil Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2022**

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

New trustees are usually recruited by the existing trustees from the members although applications are always considered from interested parties. Training is provided to all new trustees by the board.

#### **Organisational Structure**

The board of Trustees meets as required. All operational decisions are made by the board with no such powers delegated to staff members

#### **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.

### **OBJECTIVES AND ACTIVITIES**

#### **History, Objectives and Activities of the Charity**

Moo Haven became a registered charity on 19th April 2013, since successful registration we have concentrated on increasing our public profile in order to increase income to stabilise our finances for the future, this includes attending regular public events; increasing online publicity and distribution of collection boxes amongst local shops.

Our objectives are to relieve pain and suffering in animals particularly horses and ponies by providing veterinary care and rehabilitation (often righting peoples wrongs) when required in order to be able to find them a new home when recovered however, a number of ponies do have to stay within the rescue for life due to ongoing medical care and management. This year has seen a significant increase in the request for horse therapy, we believe this to be covid related as many young peoples mental health has suffered. We now have a trained counsellor on site to incorporate animal healing.

### **ACHIEVEMENTS AND PERFORMANCE**

As in previous year's we have tried various methods of raising money including, fun/open days, collection tins, attending public events, holding car boots and have opened the doors of our premises to visitors. We run a successful school holiday club and pony sessions this has proved to be a favourite with our local community - we will promote this in the coming year so we can continue to grow.

The summer house purchased 5 years ago is still used as a classroom for activities with special needs children and adults with learning difficulties, and is used for permanently excluded students that practice animal therapy with our rescue animals. We have also erected a second summerhouse for gardening enthusiasts' along with wheelchair access which has proved to be a huge success, the summerhouse also hosts a therapist on Mondays and Wednesdays.

We continue to build up a strong volunteer base, who help with the daily hands on with the horses and some who help on the fundraising side. We also have a very close relationship with our vets Home Farm Equine Ltd and local businesses.

Our main aim for 2023 is to carry on with extra places to assist the need of under privileged people who will benefit from animal integration we have seen a huge success this year and have offered two training courses for otherwise 'unemployable teenagers'. We will continue to hold farrier clinics as we have seen a few students exploring the possibility of employment through farrier apprenticeships. The two apprentices we employed have successfully passed their courses, one has gone off to fulfil her dream of raising cattle but the other one has chosen to stay with us. We will be shortly (funding dependant) be offering another apprenticeship.

## Moo Haven Rescue

### Report of The Trustees for the year ended 1st November 2022

#### Public Benefit

The charity meets the public benefit requirement of caring for sick, injured or homeless animals.

#### Risk Assessment

We have a risk of infectious diseases to which we stay alert to, and call upon the professional knowledge of our Vets Home Farm Equine Ltd to reduce the likelihood of such diseases spreading. We work with horses (especially young and unhandled) to which we take steps to avoid as best as we can by, alerting everyone who comes in contact of the horses of the potential dangers and health and safety procedures we require i.e. protective hats/footwear. All our volunteers are required to sign a contract of employment, which also outlines safety procedures required. All DBS certificates, riding licence and insurance are kept up to date.

#### FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

The attached accounts show the current state of the finances for the charity, over the last 12 months we have tried various methods of raising which has proved difficult due to covid restrictions. Those that have been successful (in previous years) will continue to operate into 2023 and also applying for grants to make improvements to our new site, which we moved to in April 2016. We have lots of plans for the future all of which take the charity forward, and make more financially supported. We are especially excited to be working with more vulnerable children who are flourishing working with animals.

**Reserves Policy.** It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, and remains available in case of need. The Trustees regularly discuss the portfolio of the charity and future requirements of the charity. The Trustees believe that it is prudent to ensure that there are sufficient funds to provide financial flexibility for the current running and future development of the Charities objectives and unforeseen events.

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

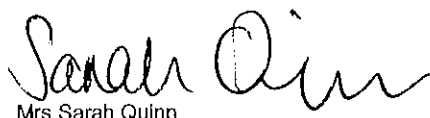
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 2nd November 2023 and signed on its behalf by:



Mrs Sarah Quinn

# Independent Examiners Report to the Trustees of

## Moo Haven Rescue for the year ended 1st November 2022

We report on the accounts for the year ended 1st November 2022 which are set out on pages 4 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees (some of who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act:

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Statement of Recommended Practice (FRS102)

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH



2nd November 2023

# Moo Haven Rescue

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 1ST NOVEMBER 2022

|                                    | Note     | Unrestricted Funds | Restricted Funds | Total 2022     | Total 2021    |
|------------------------------------|----------|--------------------|------------------|----------------|---------------|
| <b>Income</b>                      |          |                    |                  |                |               |
| Donations and Legacies             | 2a       | 51616              | 0                | 51616          | 56679         |
| Other trading activities           | 2b       | 23571              | 0                | 23571          | 29514         |
| Income from investments            | 2c       | 65                 | 0                | 65             | 8             |
| Other Income                       | 2d       | 32749              | 0                | 32749          | 60744         |
| <b>Total Income</b>                |          | <b>108001</b>      | <b>0</b>         | <b>108001</b>  | <b>146945</b> |
| <b>Expenditure</b>                 |          |                    |                  |                |               |
| Expenditure on Raising Funds       | 3a       | 2745               | 0                | 2745           | 8122          |
| Charitable activities              | 3b       | 107834             | 11316            | 119150         | 89165         |
| <b>Total Resources Expended</b>    |          | <b>110579</b>      | <b>11316</b>     | <b>121895</b>  | <b>97287</b>  |
| <b>Net Income/(Expenditure)</b>    | <b>4</b> | <b>(2578)</b>      | <b>(11316)</b>   | <b>(13894)</b> | <b>49658</b>  |
| Transfers between funds            |          | 0                  | 0                | 0              | 0             |
| <b>Net movement in funds</b>       |          | <b>(2578)</b>      | <b>(11316)</b>   | <b>(13894)</b> | <b>49658</b>  |
| <b>Total funds brought forward</b> |          | <b>113716</b>      | <b>33307</b>     | <b>147023</b>  | <b>97365</b>  |
| <b>Total funds carried forward</b> |          | <b>111138</b>      | <b>21991</b>     | <b>133129</b>  | <b>147023</b> |

# Moo Haven Rescue

## BALANCE SHEET AS AT 1ST NOVEMBER 2022

|                                                       | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|-------------------------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b><u>Fixed Assets</u></b>                            |      |                       |                     |                    |               |               |
| Tangible assets                                       | 8    | 45918                 | 8727                | 0                  | 54645         | 56388         |
| <b>Total fixed assets</b>                             |      | <b>45918</b>          | <b>8727</b>         | <b>0</b>           | <b>54645</b>  | <b>56388</b>  |
| <b><u>Current Assets</u></b>                          |      |                       |                     |                    |               |               |
| Debtors                                               | 9    | 11849                 |                     |                    | 11849         | 12079         |
| Cash at bank and in hand                              |      | 71796                 | 13264               |                    | 85060         | 101703        |
| <b>Total current assets</b>                           |      | <b>83645</b>          | <b>13264</b>        | <b>0</b>           | <b>96909</b>  | <b>113782</b> |
| <b>Creditors: amounts falling due within one year</b> | 10   | 3192                  |                     |                    | 3192          | 4088          |
| <b>Creditors: amounts falling due after one year</b>  | 11   | 15233                 |                     |                    | 15233         | 19059         |
| <b>Net Current Assets/ (Liabilities)</b>              |      | <b>65221</b>          | <b>13264</b>        |                    | <b>78485</b>  | <b>90635</b>  |
| <b>Net Assets</b>                                     | 12   | <b>111139</b>         | <b>21991</b>        | <b>0</b>           | <b>133129</b> | <b>147023</b> |
| <b><u>Funds of the Charity</u></b>                    |      |                       |                     |                    |               |               |
| Unrestricted funds                                    |      |                       |                     |                    | 111138        | 113716        |
| Restricted funds                                      |      |                       |                     |                    | 21991         | 33307         |
| <b>Total funds</b>                                    |      |                       |                     |                    | <b>133129</b> | <b>147023</b> |

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 1st November 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 1st November 2021 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 2nd November 2023 and were signed on its behalf by:



Mrs Sarah Quinn

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2022

#### **1 Accounting Policies**

##### **Accounting Convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with sufficient reliability.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Amounts raised by fund raising activities are accounted for Gross.

##### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment                      15% reducing balance

#### **2 Income**

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|----------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2a Donations and Legacies</b> |                       |                     |                    |               |               |
| Donations, Gifts & Collections   | 31195                 |                     |                    | 31195         | 27067         |
| Gift Aid & Income Tax Recovered  | 4410                  |                     |                    | 4410          | 6427          |
| Grants                           | 16011                 | 0                   |                    | 16011         | 23186         |
|                                  | <u>51616</u>          | <u>0</u>            | <u>0</u>           | <u>51616</u>  | <u>56679</u>  |

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2b Charitable Activities</b>        |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 993                   |                     |                    | 993           | 256           |
| Pony Therapy & Kids Club               | 5610                  |                     |                    | 5610          | 6110          |
| Income from Livery & Field Rent        | 13968                 |                     |                    | 13968         | 23148         |
| Horses                                 | 3000                  |                     |                    | 3000          | 0             |
|                                        | <u>23571</u>          | <u>0</u>            | <u>0</u>           | <u>23571</u>  | <u>29514</u>  |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2022

### 2 Income (continued)

|                                          | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|------------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2c Income from investments</b>        |                       |                     |                    |               |               |
| Interest                                 | 65                    |                     |                    | 65            | 8             |
|                                          | 65                    | 0                   | 0                  | 65            | 8             |
| <b>2d Other Income</b>                   |                       |                     |                    |               |               |
| HMRC JRS Grant                           | 0                     |                     |                    | 0             | 2193          |
| Derby College- Grant                     | 500                   |                     |                    | 500           | 0             |
| Retail, Hospitality & Leisure Grant Fund | 0                     |                     |                    | 0             | 35367         |
| Kickstart Scheme Grants                  | 32249                 |                     |                    | 32249         | 23185         |
|                                          | 32749                 | 0                   | 0                  | 32749         | 60744         |
| <b>Total Income</b>                      | 108001                | 0                   | 0                  | 108001        | 146945        |

### 3 Expenditure

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>3a Expenditure on Raising Funds</b> |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 144                   |                     |                    | 144           | 203           |
| Website & Advertising                  | 2601                  |                     |                    | 2601          | 7919          |
|                                        | 2745                  | 0                   | 0                  | 2745          | 8122          |
| <b>3b Charitable activities</b>        |                       |                     |                    |               |               |
| Feed & Bedding                         | 13638                 |                     |                    | 13638         | 14299         |
| Vet, Equine Dentist Fees and Farrier   | 6730                  |                     |                    | 6730          | 3548          |
| Transport & Passport Costs             | 1485                  |                     |                    | 1485          | 250           |
| Horses                                 | 6750                  |                     |                    | 6750          | 0             |
| Training                               | 650                   |                     |                    | 650           | 540           |
| Riding Lessons & Pony Therapy          | 0                     |                     |                    | 0             | 225           |
| Rent                                   | 18698                 |                     |                    | 18698         | 20467         |
| Rates                                  | 627                   |                     |                    | 627           | 94            |
| Water                                  | 653                   |                     |                    | 653           | 393           |
| Insurance                              | 3103                  |                     |                    | 3103          | 2307          |
| Light & Heat                           | 2635                  |                     |                    | 2635          | 2187          |
| Repairs & Renewals                     | 8535                  |                     |                    | 8535          | 8090          |
| Staff Wages                            | 31226                 | 9776                |                    | 41002         | 23173         |
| Staff Training                         | 634                   |                     |                    | 634           | 600           |
| Independent Examination Fee            | 1583                  |                     |                    | 1583          | 1721          |
| Bank Charges                           | 130                   |                     |                    | 130           | 0             |
| Postage & Sundries                     | 1003                  |                     |                    | 1003          | 1198          |
| Loan Interest                          | 557                   |                     |                    | 557           | 124           |
| Solicitors fees                        | 840                   |                     |                    | 840           | 0             |
| Travel Expenses paid to Volunteers     | 255                   |                     |                    | 255           | 0             |
| Depreciation                           | 8103                  | 1540                |                    | 9643          | 9950          |
|                                        | 107834                | 11316               | 0                  | 119150        | 89165         |
| <b>Total Resources Expended</b>        | 110579                | 11316               | 0                  | 121895        | 97287         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2022

#### 4 Net Income / Expenditure

|                                         |      |      |
|-----------------------------------------|------|------|
| Net resources are stated after charging | 2022 | 2021 |
| Depreciation - owned assets             | 9643 | 9950 |

#### 5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 1st November 2022 nor for the year ended 1st November 2021.

#### 6 Staff Costs

|                                                                |       |       |
|----------------------------------------------------------------|-------|-------|
|                                                                | 2022  | 2021  |
| Wages and Salaries- Grooms                                     | 28751 | 17664 |
| Wages and Salaries- Mentor/Counsellors                         | 12251 | 5509  |
|                                                                | 41002 | 23173 |
| The average number of employees during the year was as follows | 2022  | 2021  |
|                                                                | 12    | 5     |

#### 7 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 8 Tangible Fixed Assets

##### Fixtures, Fittings and Equipment & Summer House

|                       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total |
|-----------------------|-----------------------|---------------------|--------------------|-------|
| <b>Cost</b>           |                       |                     |                    |       |
| At 2nd November 2021  | 72230                 | 17056               |                    | 89286 |
| Additions             | 7900                  | 0                   |                    | 7900  |
| At 1st November 2022  | 80130                 | 17056               | 0                  | 97186 |
| <b>Depreciation</b>   |                       |                     |                    |       |
| At 2nd November 2021  | 26109                 | 6789                |                    | 32898 |
| Charge for Year       | 8103                  | 1540                |                    | 9643  |
| At 1st November 2022  | 34212                 | 8329                | 0                  | 42541 |
| <b>Net Book Value</b> |                       |                     |                    |       |
| At 1st November 2022  | 45918                 | 8727                | 0                  | 54645 |
| At 2nd November 2021  | 46121                 | 10267               | 0                  | 56388 |

#### 9 Debtors

|               | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|---------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Trade Debtors | 0                     |                     |                    | 0             | 0             |
| Rent Deposit  | 6300                  |                     |                    | 6300          | 6300          |
| Prepayments   | 5549                  |                     |                    | 5549          | 5779          |
|               | 11849                 | 0                   | 0                  | 11849         | 12079         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2022

#### 10 Creditors : amounts falling due within one year

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Accruals                   |                       |                     |                    |               |               |
| Independent Examiner's Fee | 1669                  |                     |                    | 1669          | 1556          |
| Repairs & Renewals         | 71                    |                     |                    | 71            | 69            |
| Water                      | 286                   |                     |                    | 286           | 338           |
| Light & Heat               | 416                   |                     |                    | 416           | 0             |
| Bank Charges               | 16                    |                     |                    | 16            | 0             |
| Rent                       | 734                   |                     |                    | 734           | 0             |
| Wages                      | 0                     |                     |                    | 0             | 2125          |
|                            | 3192                  | 0                   | 0                  | 3192          | 4088          |

#### 11 Creditors : amounts falling due within one year

|                           | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|---------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Business Bounce Back Loan | 15233                 |                     |                    | 15233         | 19059         |
|                           | 15233                 | 0                   | 0                  | 15233         | 19059         |

#### 12 Movement in Funds

|                                                                     | At 2.11.21<br>£ | Net Movement<br>In Funds<br>£ | At 1.11.22<br>£ |
|---------------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| <b>Unrestricted funds</b>                                           |                 |                               |                 |
| General fund                                                        | 113716          | (2578)                        | 111138          |
| <b>Restricted funds</b>                                             |                 |                               |                 |
| Summer House & Community Garden Funding                             | 4237            | (1540)                        | 2697            |
| Stables Funding                                                     | 7294            | 0                             | 7294            |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 3000            | 0                             | 3000            |
| Salary for Additional needs Mentor                                  | 9776            | (9776)                        | 0               |
| Wheelchair Friendly Garden Path                                     | 9000            | 0                             | 9000            |
| <b>Total Funds</b>                                                  | 147023          | (13894)                       | 133129          |

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

|                                         | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Movement<br>In Funds<br>£ |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>               |                            |                            |                           |
| General fund                            | 108001                     | (110579)                   | (2578)                    |
| <b>Restricted funds</b>                 |                            |                            |                           |
| Summer House & Community Garden Funding | 0                          | (1540)                     | (1540)                    |
| Salary for Additional needs Mentor      | 0                          | (9776)                     | (9776)                    |
| <b>Total Funds</b>                      | 108001                     | (121895)                   | (13894)                   |

#### 12 Company limited by guarantee

The Company is limited by guarantee and does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member

**MOO-HAVEN**

England & Wales - Charity number 1151691

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# Accounts

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**Moo Haven Rescue**

**Report of the Trustees and Unaudited Financial Statements  
for the year ended 1st November 2021**

*D & D Accountancy Services Limited  
Toll Bar House, 1 Derby Road, Ilkeston, Derbyshire, DE7 5FH*

## Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees            | 1 to 3      |
| Independent Examiner's Report     | 4           |
| Statement of Financial Activities | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7 to 10     |

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2021**

The trustees, some who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1st November 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the 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).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company Number**

08472581 (England and Wales)

#### **Registered Charity Number**

1151691

#### **Registered Office**

Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

#### **Directors**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker

#### **Trustees**

Mrs Linda Marie Hughes  
Mr Matthew Ian Parker  
Miss Chelsie Laura Walker  
Miss Joanne Wilkinson  
Mrs Sarah Quinn

#### **Company Secretary**

Mr Richard Phillip Hughes

#### **Independent Examiner**

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2021**

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

New trustees are usually recruited by the existing trustees from the members although applications are always considered from interested parties. Training is provided to all new trustees by the board.

#### **Organisational Structure**

The board of Trustees meets as required. All operational decisions are made by the board with no such powers delegated to staff members

#### **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.

### **OBJECTIVES AND ACTIVITIES**

#### **History, Objectives and Activities of the Charity**

Moo Haven became a registered charity on 19th April 2013, since successful registration we have concentrated on increasing our public profile in order to increase income to stabilise our finances for the future, this includes attending regular public events; increasing online publicity and distribution of collection boxes amongst local shops.

Our objectives are to relieve pain and suffering in animals particularly horses and ponies by providing veterinary care and rehabilitation (often righting people's wrongs) when required in order to be able to find them a new home when recovered however, a number of ponies do have to stay within the rescue for life due to ongoing medical care and management.

### **ACHIEVEMENTS AND PERFORMANCE**

As in previous years we have tried various methods of raising money including, fun/open days, collection tins, attending public events, holding car boots and have opened the doors of our premises to visitors. Over the last 6 months all this has come to a standstill, covid hit us hard – all vulnerable people had to stay at home and our gates were closed to visitors as we were not classed as an essential service. We had to apply for grants to make sure there was enough money to pay the rent and feed the animals. We were lucky to receive funding to cover our bills and were ready to open our gates once the lockdown was lifted. This year we were glad we paid business rates as this made us eligible for various council grants that kept us afloat.

The summer house purchased 5 years ago is still used as a classroom for activities with special needs children and adults with learning difficulties, and is used for permanently excluded students that practice animal therapy with our rescue animals. We have also erected a second summerhouse for gardening enthusiasts' along with wheelchair access which has proved to be a huge success.

We continue to build up a strong volunteer base, who help with the daily hands on with the horses and some who help on the fundraising side. We also have a very close relationship with our vets Home Farm Equine Ltd and local businesses.

Our main aim for 2022 is to offer more places to special needs/under privileged people who will benefit from animal integration we have seen a huge success this year and have offered eight training courses for otherwise 'unemployable teenagers'. We will continue to hold farrier clinics as we have seen a few students exploring the possibility of employment through farrier apprenticeships. We have taken on two apprentices who are on track to pass their apprenticeship with distinctions and once their schemes come to an end we will advertise for 2 more apprentices.

# Moo Haven Rescue

## Report of The Trustees for the year ended 1st November 2021

### Public Benefit

The charity meets the public benefit requirement of caring for sick, injured or homeless animals.

### Risk Assessment

We have a risk of infectious diseases to which we stay alert to, and call upon the professional knowledge of our Vets Home Farm Equine Ltd to reduce the likelihood of such diseases spreading. We work with horses (especially young and unhandled) to which we take steps to avoid as best as we can by, alerting everyone who comes in contact of the horses of the potential dangers and health and safety procedures we require i.e. protective hats/footwear. All our volunteers are required to sign a contract of employment, which also outlines safety procedures required. All DBS certificates, riding licence and insurance are kept up to date.

### FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES

The attached accounts show the current state of the finances for the charity, over the last 12 months we have tried various methods of raising which has proved difficult due to covid restrictions. Those that have been successful (in previous years) will continue to operate into 2022 and also applying for grants to make improvements to our new site, which we moved to in April 2016. We have lots of plans for the future all of which take the charity forward, and make more financially supported. We are especially excited to be working with more vulnerable children who are flourishing working with animals.

Reserves Policy. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, and remains available in case of need. The Trustees regularly discuss the portfolio of the charity and future requirements of the charity. The Trustees believe that it is prudent to ensure that there are sufficient funds to provide financial flexibility for the current running and future development of the Charities objectives and unforeseen events.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

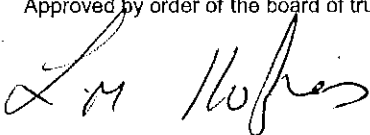
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 28th September 2022 and signed on its behalf by:



Mrs Linda Marie Hughes

# Independent Examiners Report to the Trustees of

## Moo Haven Rescue for the year ended 1st November 2021

We report on the accounts for the year ended 1st November 2021 which are set out on pages 4 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees (some of who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Statement of Recommended Practice (FRS102)

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D & D Accountancy Services Limited  
Toll Bar House  
1 Derby Road  
Ilkeston  
Derbyshire  
DE7 5FH



28th September 2022

# Moo Haven Rescue

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 1ST NOVEMBER 2021

|                                    | Note     | Unrestricted Funds | Restricted Funds | Total 2021    | Total 2020    |
|------------------------------------|----------|--------------------|------------------|---------------|---------------|
| <b>Income</b>                      |          |                    |                  |               |               |
| Donations and Legacies             | 2a       | 37903              | 18776            | 56679         | 59262         |
| Other trading activities           | 2b       | 29514              | 0                | 29514         | 16540         |
| Income from investments            | 2c       | 8                  | 0                | 8             | 41            |
| Other Income                       | 2d       | 60745              | 0                | 60745         | 24598         |
| <b>Total Income</b>                |          | <b>128169</b>      | <b>18776</b>     | <b>146945</b> | <b>100441</b> |
| <b>Expenditure</b>                 |          |                    |                  |               |               |
| Expenditure on Raising Funds       | 3a       | 8122               | 0                | 8122          | 3954          |
| Charitable activities              | 3b       | 87354              | 1811             | 89165         | 77868         |
| <b>Total Resources Expended</b>    |          | <b>95476</b>       | <b>1811</b>      | <b>97287</b>  | <b>81822</b>  |
| <b>Net Income/(Expenditure)</b>    | <b>4</b> | <b>32693</b>       | <b>16965</b>     | <b>49658</b>  | <b>18619</b>  |
| Transfers between funds            |          | 0                  | 0                | 0             | 0             |
| <b>Net movement in funds</b>       |          | <b>32693</b>       | <b>16965</b>     | <b>49658</b>  | <b>18619</b>  |
| <b>Total funds brought forward</b> |          | <b>81023</b>       | <b>16342</b>     | <b>97365</b>  | <b>78746</b>  |
| <b>Total funds carried forward</b> |          | <b>113716</b>      | <b>33307</b>     | <b>147023</b> | <b>97365</b>  |

# Moo Haven Rescue

## BALANCE SHEET AS AT 1ST NOVEMBER 2021

|                                                       | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|-------------------------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b><u>Fixed Assets</u></b>                            |      |                       |                     |                    |               |               |
| Tangible assets                                       | 8    | 46121                 | 10267               | 0                  | 56388         | 40465         |
| <b>Total fixed assets</b>                             |      | <b>46121</b>          | <b>10267</b>        | <b>0</b>           | <b>56388</b>  | <b>40465</b>  |
| <b><u>Current Assets</u></b>                          |      |                       |                     |                    |               |               |
| Debtors                                               | 9    | 12079                 |                     |                    | 12079         | 11845         |
| Cash at bank and in hand                              |      | 78663                 | 23040               |                    | 101703        | 69836         |
| <b>Total current assets</b>                           |      | <b>90742</b>          | <b>23040</b>        | <b>0</b>           | <b>113782</b> | <b>81681</b>  |
| <b>Creditors: amounts falling due within one year</b> | 10   | 4088                  |                     |                    | 4088          | 4780          |
| <b>Creditors: amounts falling due after one year</b>  | 11   | 19059                 |                     |                    | 19059         | 20000         |
| <b>Net Current Assets/ (Liabilities)</b>              |      | <b>67595</b>          | <b>23040</b>        |                    | <b>90635</b>  | <b>56901</b>  |
| <b>Net Assets</b>                                     | 12   | <b>113716</b>         | <b>33307</b>        | <b>0</b>           | <b>147023</b> | <b>97365</b>  |
| <b>Funds of the Charity</b>                           |      |                       |                     |                    |               |               |
| Unrestricted funds                                    |      |                       |                     |                    | 113716        | 81023         |
| Restricted funds                                      |      |                       |                     |                    | 33307         | 16342         |
| <b>Total funds</b>                                    |      |                       |                     |                    | <b>147023</b> | <b>97365</b>  |

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 1st November 2021.

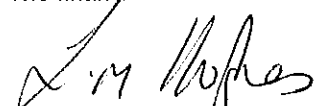
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 1st November 2021 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 28th September 2022 and were signed on its behalf by:



Mrs Linda Marie Hughes

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2021

#### **1 Accounting Policies**

##### **Accounting Convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with sufficient reliability.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Amounts raised by fund raising activities are accounted for Gross.

##### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment                      15% reducing balance

#### **2 Income**

##### **2a Donations and Legacies**

|                                 | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|---------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Donations, Gifts & Collections  | 27067                 |                     |                    | 27067         | 26379         |
| Gift Aid & Income Tax Recovered | 6427                  |                     |                    | 6427          | 10583         |
| Grants                          | 4410                  | 18776               |                    | 23186         | 22300         |
|                                 | 37903                 | 18776               | 0                  | 56679         | 59262         |

##### **2b Charitable Activities**

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Fund Raising - Moo Do Open Days / Ball | 256                   |                     |                    | 256           | 2165          |
| Pony Therapy & Kids Club               | 6110                  |                     |                    | 6110          | 1469          |
| Income from Livery & Field Rent        | 23148                 |                     |                    | 23148         | 12906         |
|                                        | 29514                 | 0                   | 0                  | 29514         | 16540         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2021

#### 2 Income (continued)

|                                          | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|------------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2c Income from investments</b>        |                       |                     |                    |               |               |
| Interest                                 | 8                     |                     |                    | 8             | 41            |
|                                          | 8                     | 0                   | 0                  | 8             | 41            |
| <b>2d Other Income</b>                   |                       |                     |                    |               |               |
| HMRC JRS Grant                           | 2193                  |                     |                    | 2193          | 2005          |
| Derby College- Grant                     | 0                     |                     |                    | 0             | 500           |
| Retail, Hospitality & Leisure Grant Fund | 35367                 |                     |                    | 35367         | 22093         |
| Kickstart Scheme Grants                  | 23185                 |                     |                    | 23185         | 0             |
|                                          | 60745                 | 0                   | 0                  | 60745         | 24598         |
| <b>Total Income</b>                      | 128169                | 18776               | 0                  | 146945        | 100441        |

#### 3 Expenditure

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>3a Expenditure on Raising Funds</b> |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 203                   |                     |                    | 203           | 489           |
| Website & Advertising                  | 7919                  |                     |                    | 7919          | 3465          |
|                                        | 8122                  | 0                   | 0                  | 8122          | 3954          |
| <b>3b Charitable activities</b>        |                       |                     |                    |               |               |
| Feed & Bedding                         | 14299                 |                     |                    | 14299         | 15657         |
| Vet, Equine Dentist Fees and Farrier   | 3548                  |                     |                    | 3548          | 5831          |
| Transport & Passport Costs             | 250                   |                     |                    | 250           | 478           |
| Training                               | 540                   |                     |                    | 540           | 875           |
| Riding Lessons & Pony Therapy          | 225                   |                     |                    | 225           | 2500          |
| Rent                                   | 20467                 |                     |                    | 20467         | 22885         |
| Rates                                  | 94                    |                     |                    | 94            | 356           |
| Water                                  | 393                   |                     |                    | 393           | 678           |
| Insurance                              | 2307                  |                     |                    | 2307          | 2230          |
| Light & Heat                           | 2187                  |                     |                    | 2187          | 2130          |
| Repairs & Renewals                     | 8090                  | 0                   |                    | 8090          | 7690          |
| Fencing Repairs                        | 0                     |                     |                    | 0             | 3845          |
| Staff Wages                            | 23173                 |                     |                    | 23173         | 2799          |
| Staff Training                         | 600                   |                     |                    | 600           | 0             |
| Independent Examination Fee            | 1721                  |                     |                    | 1721          | 1420          |
| Postage & Sundries                     | 1198                  |                     |                    | 1198          | 1354          |
| Loan Interest                          | 124                   |                     |                    | 124           | 0             |
| Depreciation                           | 8139                  | 1811                |                    | 9950          | 7142          |
|                                        | 87354                 | 1811                | 0                  | 89165         | 77868         |
| <b>Total Resources Expended</b>        | 95476                 | 1811                | 0                  | 97287         | 81822         |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2021

#### 4 Net Income / Expenditure

|                                         |      |      |
|-----------------------------------------|------|------|
| Net resources are stated after charging | 2021 | 2020 |
| Depreciation - owned assets             | 9950 | 7142 |

#### 5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 1st November 2021 nor for the year ended 1st November 2020.

#### 6 Staff Costs

|                                                                |       |      |
|----------------------------------------------------------------|-------|------|
|                                                                | 2021  | 2020 |
| Wages and Salaries- Groom                                      | 23173 | 2799 |
| The average number of employees during the year was as follows | 2021  | 2020 |
|                                                                | 5     | 1    |

#### 7 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 8 Tangible Fixed Assets

##### Fixtures, Fittings and Equipment & Summer House

|                       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total |
|-----------------------|-----------------------|---------------------|--------------------|-------|
| <b>Cost</b>           |                       |                     |                    |       |
| At 2nd November 2020  | 46357                 | 17056               |                    | 63413 |
| Additions             | 25873                 | 0                   |                    | 25873 |
| At 1st November 2021  | 72230                 | 17056               | 0                  | 89286 |
| <b>Depreciation</b>   |                       |                     |                    |       |
| At 2nd November 2020  | 17970                 | 4978                |                    | 22948 |
| Charge for Year       | 8139                  | 1811                |                    | 9950  |
| At 1st November 2020  | 26109                 | 6789                | 0                  | 32898 |
| <b>Net Book Value</b> |                       |                     |                    |       |
| At 1st November 2021  | 46121                 | 10267               | 0                  | 56388 |
| At 2nd November 2020  | 28387                 | 12078               | 0                  | 40465 |

#### 9 Debtors

|               | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|---------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Trade Debtors | 0                     |                     |                    | 0             | 173           |
| Rent Deposit  | 6300                  |                     |                    | 6300          | 6300          |
| Prepayments   | 5779                  |                     |                    | 5779          | 5372          |
|               | 12079                 | 0                   | 0                  | 12079         | 11845         |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2021

### 10 Creditors : amounts falling due within one year

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Accruals                   |                       |                     |                    |               |               |
| Independent Examiner's Fee | 1556                  |                     |                    | 1556          | 1001          |
| Repairs & Renewals         | 69                    |                     |                    | 69            | 0             |
| Water                      | 338                   |                     |                    | 338           | 3283          |
| Wages                      | 2125                  |                     |                    | 2125          | 496           |
|                            | 4088                  | 0                   | 0                  | 4088          | 4780          |

### 11 Creditors : amounts falling due within one year

|                           | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2021 | Total<br>2020 |
|---------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Business Bounce Back Loan | 19059                 |                     |                    | 19059         | 20000         |
|                           | 19059                 | 0                   | 0                  | 19059         | 20000         |

### 12 Movement in Funds

|                                                                     | At 2.11.20<br>£ | Net Movement<br>In Funds<br>£ | At 1.11.21<br>£ |
|---------------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| <b>Unrestricted funds</b>                                           |                 |                               |                 |
| General fund                                                        | 81023           | 32693                         | 113716          |
| <b>Restricted funds</b>                                             |                 |                               |                 |
| Summer House & Community Garden Funding                             | 5349            | (1112)                        | 4237            |
| Stables Funding                                                     | 7993            | (699)                         | 7294            |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 3000            | 0                             | 3000            |
| Salary for Additional needs Mentor                                  |                 | 9776                          | 9776            |
| Wheelchair Friendly Garden Path                                     |                 | 9000                          | 9000            |
| <b>Total Funds</b>                                                  | 97365           | 49658                         | 147023          |

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

|                                                                     | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Movement<br>In Funds<br>£ |
|---------------------------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                           |                            |                            |                           |
| General fund                                                        | 128169                     | (95476)                    | 32693                     |
| <b>Restricted funds</b>                                             |                            |                            |                           |
| Summer House & Community Garden Funding                             | 18776                      | (1811)                     | 16965                     |
| Stables Funding                                                     | 0                          | 0                          | 0                         |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 0                          | 0                          | 0                         |
| <b>Total Funds</b>                                                  | 146945                     | (97287)                    | 49658                     |

### 12 Company limited by guarantee

The Company is limited by guarantee and does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member

**MOO-HAVEN**

England & Wales - Charity number 1151691

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# Accounts

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# **Moo Haven Rescue**

## **Report of the Trustees and Unaudited Financial Statements for the year ended 1st November 2020**

*D & D Accountancy Services Limited*  
355 Nottingham Road, Ilkeston, Derbyshire, DE7 5BB

## Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Report of the Trustees            | 1 to 3      |
| Independent Examiner's Report     | 4           |
| Statement of Financial Activities | 5           |
| Balance Sheet                     | 6           |
| Notes to the Financial Statements | 7 to 10     |

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2020**

The trustees, some who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 1st November 2020. The financial statements comply with the Charities Act 2011, the Companies Act 2006, and the 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).

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company Number**

08472581 (England and Wales)

#### **Registered Charity Number**

1151691

#### **Registered Office**

Kentrigg Farm  
Adbolton Lane  
West Bridgford  
Nottingham  
NG2 5AS

#### **Directors**

Mrs Linda Marie Hughes

Mr Matthew Ian Parker

Mr Joseph Paul Parker                      resigned 20th October 2020

#### **Trustees**

Mrs Linda Marie Hughes

Mr Matthew Ian Parker

Miss Chelsie Laura Walker

Miss Joanne Wilkinson

Mrs Sarah Quinn

#### **Company Secretary**

Mr Richard Phillip Hughes

#### **Independent Examiner**

D & D Accountancy Services Limited  
355 Nottingham Road  
Ilkeston  
Derbyshire  
DE7 5BB

# **Moo Haven Rescue**

## **Report of The Trustees for the year ended 1st November 2020**

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

New trustees are usually recruited by the existing trustees from the members although applications are always considered from interested parties. Training is provided to all new trustees by the board.

#### **Organisational Structure**

The board of Trustees meets as required. All operational decisions are made by the board with no such powers delegated to staff members

#### **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.

### **OBJECTIVES AND ACTIVITIES**

#### **History, Objectives and Activities of the Charity**

Moo Haven became a registered charity on 19th April 2013, since successful registration we have concentrated on increasing our public profile in order to increase income to stabilise our finances for the future, this includes attending regular public events; increasing online publicity and distribution of collection boxes amongst local shops.

Our objectives are to relieve pain and suffering in animals particularly horses and ponies by providing veterinary care and rehabilitation (often righting peoples wrongs) when required in order to be able to find them a new home when recovered however, a number of ponies do have to stay within the rescue for life due to ongoing medical care and management.

### **ACHIEVEMENTS AND PERFORMANCE**

As in previous years we have tried various methods of raising money including, fun/open days, collection tins, attending public events, holding car boots and have opened the doors of our premises to visitors. Over the last 6 months all this has come to a standstill, covid hit us hard – all vulnerable people had to stay at home and our gates were closed to visitors as we were not classed as an essential service. We had to apply for grants to make sure there was enough money to pay the rent and feed the animals. We were lucky to receive funding to cover our bills and were ready to open our gates once the lockdown was lifted. This year we were glad we paid business rates as this made us eligible for various council grants that kept us afloat.

The summer house purchased 4 years ago is still used as a classroom for activities with special needs children and adults with learning difficulties, and is used for permanently excluded students that practice animal therapy with our rescue animals. We have also erected a second summerhouse for gardening enthusiasts' along with wheelchair access

We continue to build up a strong volunteer base, who help with the daily hands on with the horses and some who help on the fundraising side. We also have a very close relationship with our vets Home Farm Equine Ltd and local businesses.

Our main fund raising aim for 2021 is to offer more places to special needs/under privileged people who will benefit from animal integration we have seen a huge success this year and have offered six training courses for otherwise 'unemployable teenagers'. We will continue to hold farrier clinics as we have seen a few students exploring the possibility of employment through farrier apprenticeships. We still have lots of plans for the future all of which take the charity forward.

## **Moo Haven Rescue**

### **Report of The Trustees for the year ended 1st November 2020**

#### **Public Benefit**

The charity meets the public benefit requirement of caring for sick, injured or homeless animals.

#### **Risk Assessment**

We have a risk of infectious diseases to which we stay alert to, and call upon the professional knowledge of our Vets Home Farm Equine Ltd to reduce the likelihood of such diseases spreading. We work with horses (especially young and unhandled) to which we take steps to avoid as best as we can by, alerting everyone who comes in contact of the horses of the potential dangers and health and safety procedures we require i.e. protective hats/footwear. All our volunteers are required to sign a contract of employment, which also outlines safety procedures required. All DBS certificates, riding licence and insurance are kept up to date. As we are not an essential service we were required to shut per government guidelines, which we did to protect the animals and volunteers.

#### **FINANCIAL REVIEW, INVESTMENT POLICY AND RESERVES**

The attached accounts show the current state of the finances for the charity, over the last 12 months we have tried various methods of raising which has proved difficult due to covid restrictions. Those that have been successful (in previous years) will continue to operate into 2021 and also applying for grants to make improvements to our new site, which we moved to in April 2016. We have lots of plans for the future all of which take the charity forward, and make more financially supported. We are especially excited to be working with more vulnerable children who are flourishing working with animals.

**Reserves Policy.** It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, and remains available in case of need. The Trustees regularly discuss the portfolio of the charity and future requirements of the charity. The Trustees believe that it is prudent to ensure that there are sufficient funds to provide financial flexibility for the current running and future development of the Charities objectives and unforeseen events.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by order of the board of trustees on 24th November 2021 and signed on its behalf by:

Mrs Linda Marie Hughes



# Independent Examiners Report to the Trustees of

## Moo Haven Rescue for the year ended 1st November 2020

We report on the accounts for the year ended 1st November 2020 which are set out on pages 4 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees (some of who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act:

to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

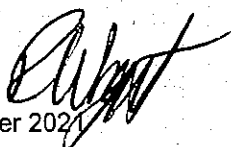
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the Charities Statement of Recommended Practice (FRS102)

have not been met; or

ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D & D Accountancy Services Limited  
355 Nottingham Road  
Ilkeston  
Derbyshire  
DE7 5BB

24th November 2021



# Moo Haven Rescue

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 1ST NOVEMBER 2020

|                                    | Note     | Unrestricted Funds | Restricted Funds | Total 2020    | Total 2019    |
|------------------------------------|----------|--------------------|------------------|---------------|---------------|
| <b>Income</b>                      |          |                    |                  |               |               |
| Donations and Legacies             | 2a       | 56262              | 3000             | 59262         | 79716         |
| Other trading activities           | 2b       | 16540              | 0                | 16540         | 22356         |
| Income from investments            | 2c       | 41                 | 0                | 41            | 19            |
| Other Income                       | 2d       | 24598              | 0                | 24598         | 0             |
| <b>Total Income</b>                |          | <b>97441</b>       | <b>3000</b>      | <b>100441</b> | <b>102091</b> |
| <b>Expenditure</b>                 |          |                    |                  |               |               |
| Expenditure on Raising Funds       | 3a       | 3954               | 0                | 3954          | 3559          |
| Charitable activities              | 3b       | 75511              | 2357             | 77868         | 68773         |
| <b>Total Resources Expended</b>    |          | <b>79465</b>       | <b>2357</b>      | <b>81822</b>  | <b>72332</b>  |
| <b>Net Income/(Expenditure)</b>    | <b>4</b> | <b>17976</b>       | <b>643</b>       | <b>18619</b>  | <b>29759</b>  |
| <b>Transfers between funds</b>     |          | <b>0</b>           | <b>0</b>         | <b>0</b>      | <b>0</b>      |
| <b>Net movement in funds</b>       |          | <b>17976</b>       | <b>643</b>       | <b>18619</b>  | <b>29759</b>  |
| <b>Total funds brought forward</b> |          | <b>63047</b>       | <b>15699</b>     | <b>78746</b>  | <b>48987</b>  |
| <b>Total funds carried forward</b> |          | <b>81023</b>       | <b>16342</b>     | <b>97365</b>  | <b>78746</b>  |

# Moo Haven Rescue

## BALANCE SHEET AS AT 1ST NOVEMBER 2020

|                                                | Note | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|------------------------------------------------|------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b><u>Fixed Assets</u></b>                     |      |                       |                     |                    |               |               |
| Tangible assets                                | 8    | 28387                 | 12078               | 0                  | 40465         | 27291         |
| <b>Total fixed assets</b>                      |      | <b>28387</b>          | <b>12078</b>        | <b>0</b>           | <b>40465</b>  | <b>27291</b>  |
| <b><u>Current Assets</u></b>                   |      |                       |                     |                    |               |               |
| Debtors                                        | 9    | 11845                 |                     |                    | 11845         | 13798         |
| Cash at bank and in hand                       |      | 65572                 | 4264                |                    | 69836         | 45215         |
| <b>Total current assets</b>                    |      | <b>77417</b>          | <b>4264</b>         | <b>0</b>           | <b>81681</b>  | <b>59013</b>  |
| Creditors: amounts falling due within one year | 10   | 4780                  |                     |                    | 4780          | 7558          |
| Creditors: amounts falling due after one year  | 11   | 20000                 |                     |                    | 20000         | 0             |
| <b>Net Current Assets/ (Liabilities)</b>       |      | <b>52637</b>          | <b>4264</b>         |                    | <b>56901</b>  | <b>51455</b>  |
| <b>Net Assets</b>                              | 12   | <b>81024</b>          | <b>16342</b>        | <b>0</b>           | <b>97365</b>  | <b>78746</b>  |
| <b>Funds of the Charity</b>                    |      |                       |                     |                    |               |               |
| Unrestricted funds                             |      |                       |                     |                    | 81023         | 63047         |
| Restricted funds                               |      |                       |                     |                    | 16342         | 15699         |
| <b>Total funds</b>                             |      |                       |                     |                    | <b>97365</b>  | <b>78746</b>  |

The charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 for the year ended 1st November 2020.

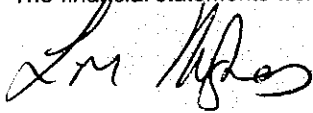
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 1st November 2020 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 24th November 2021 and were signed on its behalf by:



Mrs Linda Marie Hughes

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2020

#### **1 Accounting Policies**

##### **Accounting Convention**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with sufficient reliability.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Amounts raised by fund raising activities are accounted for Gross.

##### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment                      15% reducing balance

#### **2 Income**

|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|----------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>2a Donations and Legacies</b>       |                       |                     |                    |               |               |
| Donations, Gifts & Collections         | 26379                 |                     |                    | 26379         | 62833         |
| Gift Aid & Income Tax Recovered        | 10583                 |                     |                    | 10583         | 4264          |
| Grants                                 | 19300                 | 3000                |                    | 22300         | 12619         |
|                                        | <u>56262</u>          | <u>3000</u>         | <u>0</u>           | <u>59262</u>  | <u>79716</u>  |
|                                        |                       |                     |                    |               |               |
|                                        | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
| <b>2b Charitable Activities</b>        |                       |                     |                    |               |               |
| Fund Raising - Moo Do Open Days / Ball | 2165                  |                     |                    | 2165          | 2061          |
| Pony Therapy & Kids Club               | 1469                  |                     |                    | 1469          | 2655          |
| Income from Livery & Field Rent        | 12906                 |                     |                    | 12906         | 17640         |
|                                        | <u>16540</u>          | <u>0</u>            | <u>0</u>           | <u>16540</u>  | <u>22356</u>  |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2020

### 2 Income (continued)

|                                          | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2020 | Total 2019 |
|------------------------------------------|--------------------|------------------|-----------------|------------|------------|
| <b>2c Income from Investments</b>        |                    |                  |                 |            |            |
| Interest                                 | 41                 |                  |                 | 41         | 19         |
|                                          | 41                 | 0                | 0               | 41         | 19         |
| <b>2d Other Income</b>                   |                    |                  |                 |            |            |
| HMRC JRS Grant                           | 2005               |                  |                 | 2005       | 0          |
| Derby College- Grant                     | 500                |                  |                 | 500        | 0          |
| Retail, Hospitality & Leisure Grant Fund | 22093              |                  |                 | 22093      | 0          |
|                                          | 24598              | 0                | 0               | 24598      | 0          |
| <b>Total Income</b>                      | 97441              | 3000             | 0               | 100441     | 102091     |

### 3 Expenditure

|                                        | Unrestricted Funds | Restricted Funds | Endowment Funds | Total 2020 | Total 2019 |
|----------------------------------------|--------------------|------------------|-----------------|------------|------------|
| <b>3a Expenditure on Raising Funds</b> |                    |                  |                 |            |            |
| Fund Raising - Moo Do Open Days / Ball | 489                |                  |                 | 489        | 737        |
| Website & Advertising                  | 3465               |                  |                 | 3465       | 2822       |
|                                        | 3954               | 0                | 0               | 3954       | 3559       |
| <b>3b Charitable activities</b>        |                    |                  |                 |            |            |
| Feed & Bedding                         | 15657              |                  |                 | 15657      | 15344      |
| Vet, Equine Dentist Fees and Farrier   | 5831               |                  |                 | 5831       | 2124       |
| Transport & Passport Costs             | 478                |                  |                 | 478        | 588        |
| Training                               | 875                |                  |                 | 875        | 2750       |
| Riding Lessons & Pony Therapy          | 2500               |                  |                 | 2500       | 500        |
| Rent                                   | 22885              |                  |                 | 22885      | 20669      |
| Rates                                  | 356                |                  |                 | 356        | 1038       |
| Water                                  | 678                |                  |                 | 678        | 4582       |
| Insurance                              | 2230               |                  |                 | 2230       | 2202       |
| Light & Heat                           | 2130               |                  |                 | 2130       | 1775       |
| Repairs & Renewals                     | 7465               | 225              |                 | 7690       | 5298       |
| Fencing Repairs                        | 3845               |                  |                 | 3845       | 5239       |
| Staff Wages                            | 2799               |                  |                 | 2799       | 0          |
| Independent Examination Fee            | 1420               |                  |                 | 1420       | 1132       |
| Postage & Sundries                     | 1354               |                  |                 | 1354       | 715        |
| Depreciation                           | 5010               | 2132             |                 | 7142       | 4817       |
|                                        | 75511              | 2357             | 0               | 77868      | 68773      |
| <b>Total Resources Expended</b>        | 79465              | 2357             | 0               | 81822      | 72332      |

### 4 Net Income / Expenditure

|                                         |      |      |
|-----------------------------------------|------|------|
| Net resources are stated after charging | 2020 | 2019 |
| Depreciation - owned assets             | 7142 | 4817 |

# Moo Haven Rescue

## Notes to the Financial Statements

### For the Year Ended 1st November 2020

#### 5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 1st November 2020 nor for the year ended 1st November 2019.

#### 6 Staff Costs

|                           | 2020 | 2019 |
|---------------------------|------|------|
| Wages and Salaries- Groom | 2799 | 0    |

The average number of employees during the year was as follows

|  | 2020 | 2019 |
|--|------|------|
|  | 1    | 0    |

#### 7 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 8 Tangible Fixed Assets

##### Fixtures, Fittings and Equipment & Summer House

|                       | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total |
|-----------------------|-----------------------|---------------------|--------------------|-------|
| <b>Cost</b>           |                       |                     |                    |       |
| At 2nd November 2019  | 31528                 | 11570               |                    | 43098 |
| Additions             | 14829                 | 5486                |                    | 20315 |
| At 1st November 2020  | 46357                 | 17056               | 0                  | 63413 |
| <b>Depreciation</b>   |                       |                     |                    |       |
| At 2nd November 2019  | 12960                 | 2846                |                    | 15806 |
| Charge for Year       | 5010                  | 2132                |                    | 7142  |
| At 1st November 2020  | 17970                 | 4978                | 0                  | 22948 |
| <b>Net Book Value</b> |                       |                     |                    |       |
| At 1st November 2020  | 28387                 | 12078               | 0                  | 40465 |
| At 2nd November 2019  | 18568                 | 8724                | 0                  | 27292 |

#### 9 Debtors

|               | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|---------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Trade Debtors | 173                   |                     |                    | 173           | 0             |
| Rent Deposit  | 6300                  |                     |                    | 6300          | 6300          |
| Prepayments   | 5372                  |                     |                    | 5372          | 7498          |
|               | 11845                 | 0                   | 0                  | 11845         | 13798         |

# Moo Haven Rescue

## Notes to the Financial Statements

For the Year Ended 1st November 2020

### 10 Creditors : amounts falling due within one year

|                            | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|----------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Trade Creditors            |                       |                     |                    |               |               |
| Vet Fees                   | 0                     |                     |                    | 0             | 123           |
| Accruals                   |                       |                     |                    |               |               |
| Independent Examiner's Fee | 1001                  |                     |                    | 1001          | 1150          |
| Water                      | 3283                  |                     |                    | 3283          | 6285          |
| Wages                      | 496                   |                     |                    | 496           | 0             |
|                            | 4780                  | 0                   | 0                  | 4780          | 7558          |

### 11 Creditors : amounts falling due within one year

|                           | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2020 | Total<br>2019 |
|---------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| Business Bounce Back Loan | 20000                 |                     |                    | 20000         | 0             |
|                           | 20000                 | 0                   | 0                  | 20000         | 0             |

### 12 Movement in Funds

|                                                                     | At 2.11.19<br>£ | Net Movement<br>In Funds<br>£ | At 1.11.20<br>£ |
|---------------------------------------------------------------------|-----------------|-------------------------------|-----------------|
| <b>Unrestricted funds</b>                                           |                 |                               |                 |
| General fund                                                        | 63047           | 17976                         | 81023           |
| <b>Restricted funds</b>                                             |                 |                               |                 |
| Summer House & Community Garden Funding                             | 6518            | (1169)                        | 5349            |
| Stables Funding                                                     | 9181            | (1188)                        | 7993            |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 0               | 3000                          | 3000            |
| <b>Total Funds</b>                                                  | 78746           | 18619                         | 97365           |

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

|                                                                     | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Movement<br>In Funds<br>£ |
|---------------------------------------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                                           |                            |                            |                           |
| General fund                                                        | 97441                      | (79465)                    | 17976                     |
| <b>Restricted funds</b>                                             |                            |                            |                           |
| Summer House & Community Garden Funding                             | 0                          | (1169)                     | (1169)                    |
| Stables Funding                                                     | 0                          | (1188)                     | (1188)                    |
| Sports wear/Training/Riding Lessons for<br>Underprivileged Children | 3000                       | 0                          | 3000                      |
| <b>Total Funds</b>                                                  | 100441                     | (81822)                    | 18619                     |

### 12 Company limited by guarantee

The Company is limited by guarantee and does not have share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member