

HOPTON REHAB & HOMING CENTRE

England & Wales · Charity number 1173847

Details

Status Registered

Legal form CIO

Registered 2017-07-18

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

Contact

Address Silver Birch Farm
Stottesdon
Kidderminster
Worcestershire
DY14 8NH

Phone 01299 666466

Email enquiries@hoptonrehabhoming.org

Website <http://www.hoptonrehabhoming.org/>

Activities

Objects: TO PROMOTE HUMANE BEHAVIOUR TOWARDS HORSES BY PROVIDING APPROPRIATE CARE, PROTECTION, TREATMENT AND SECURITY FOR THOSE WHICH ARE IN NEED OF CARE AND ATTENTION BY REASON OF SICKNESS, MALTREATMENT, POOR CIRCUMSTANCES THROUGH THE PROVISION OF FACILITIES FOR THE RECEPTION, CARE AND TREATMENT OF SUCH ANIMALS AND THE REHOMING OF THEM.

Activities: To promote humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Animals
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£327,075	£222,198	-	-
2024-07-31	£260,094	£383,296	-	-
2023-07-31	£392,805	£179,433	-	-
2022-07-31	£110,000	£106,000	-	-
2021-07-31	£85,853	£96,924	-	-
2020-07-31	£110,827	£79,775	-	-

Trustees

Name	Role	Appointed
Ruth Holt		2024-06-23
TRACY ELIZABETH COOPER		2017-01-13
Wayne Edward Clent		2022-01-04

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Charity registration number 1173847 (England and Wales)

HOPTON REHAB & HOMING CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

HOPTON REHAB & HOMING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Holt
W Clent
T Cooper

Charity number

Charity registration number 1173847

Principal address

Silver Birch Farm
Stottesdon
Kidderminster
Worcestershire
DY14 8NH

Independent examiner

Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

HOPTON REHAB & HOMING CENTRE

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HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment or poor circumstance, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

Achievements and performance

We began this year with the benefit of a full turn of the seasons in our new home behind us. Our main focus last year was to clear and renovate the site, and already a tinge of green was appearing in the baked mud wilderness, and the removal of a few skips' worth of rubbish and the application of a few tins of wood preservative had transformed the stables and outbuildings. Much had been learned from trial and error in how to make best use of the facility, and we had a far clearer picture of where we were going.

In late 2024 we received an unprecedented number of emails and telephone calls every week from people wanting us to take in horses and ponies, and it was heart-breaking having to turn them down. In times of need, particularly financial hardship, it is easy for people to perceive charities as uncaring and unhelpful when refusing help – after all, that is what we are here for isn't it? The other side of the coin is that we have finite resources, and much as we would love to take them all in, to do so would be to compromise the welfare of both the new intake and our existing residents. There are often cases in the press and social media of animals living in overcrowded, poor conditions, which came about because every time it was 'one more won't hurt'.

We also must be mindful of the fact that we retain ultimate responsibility for every horse that comes through the charity, and that our re-homers and fosterers might equally fall upon hard times, as has been the case in a few instances, and in these circumstances we need to be prepared to accept horses back.

This year we have had a few returned, which we have been fortunate in placing in new homes since, along with a very small new intake – two being from another charity which was closing down.

Our appeal for winter foster homes met with great success, which not only relieved the pressure on our clay ground over the wettest months, but also led to a few long-term foster places and rehomes when people became attached to their charges and didn't want to bring them back.

This has resulted in a net reduction of numbers, giving us much needed breathing space.

One of our volunteers had been hiring a village hall and organising table-top sales of second-hand tack and riding paraphernalia to raise funds for the charity but, although successful, the effort of loading up the horsebox with all our donations the night before and, worse still, unloading it the next day was a lot of extra work. As a result, the end of the year saw the launch of our monthly 'pop-up' shops. Any donated goods that we cannot use ourselves are sorted and put on sale on the last Saturday of each month in one of the barns that we have converted to our shop.

We also have a small bric-a-brac shop on site, in what was originally the garage, and although slower taking off than the tack shop, word is getting around and we already have established regulars on the look-out for a bargain.

HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Tea, coffee, and cake on sale complete our offering, with some visitors coming purely for a cuppa and a catch-up.

Having settled into our new abode, and established our new running costs, we were able to carry out a full review of our budget and staffing needs to meet with the next stage of our journey. This resulted in some very hard decisions, but which enabled us to appoint a new General Manager in the spring, to relieve the Trustees of the day to day running of the charity. This has proved to be of great benefit all round.

The Trustees have had due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

Financial review

Income exceeded expenditure by £96,214 this year (2024 expenditure exceeded income by £123,202), this is mainly due to renovation works undertaken at Silver Birch Farm.

The total funds of the charity at the balance sheet date increased to £206,021, which is made up of unrestricted funds of £46,154 (2024: £20,028), designated funds of £159,867(2024: £89,779) and restricted funds of £nil (2024: £nil).

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

Plans for future

Having been able to consolidate our operation on one site, we need to manage the land to best advantage. This means not just having no more horses than the land will support, but having fewer, so that pasture can be set aside to rest and recover on a rotational basis. This will both eliminate the need to rent any additional land and help keep our forage bill to a minimum. Also, as mentioned previously, we need to be in a position to open the door in cases of emergency, so although we have managed to reduce our numbers, we still have further to go to achieve our target.

We reflect on an almost daily basis on how fortunate we are to have been allowed to make our home in this wonderful place, and the financial support we have received from the trust which owns it. However, that support will not be infinite and we need to redouble our fundraising efforts to ensure the sustainability of the charity.

We have a core of loyal supporters who donate on a regular basis, many of whom have been with us since the outset, but we need more. Our new manager has making better use of social media on her list of aims, and we are already seeing an increase in our following, so it is hoped that eventually this will lead to monetisation. It is amazing how even the smallest donations accumulate when made on a regular basis, so even people who think they aren't making any impact really do.

Owing to the popularity of drinks and cake on our shop days, and the number of folk who like to just sit and chat whilst enjoying our magnificent view, we are hoping to obtain a cabin of some sort and set up a little coffee shop. This could also double as a hireable facility for small group meetings such as book clubs (particularly with the small library which we have accumulated with donated books!).

With part of our charitable purpose being education as well as care, we are hoping that we may be able to organise clinics with some of our growing team of equine healthcare professionals, which will also be facilitated by having somewhere to sit under cover.

We have a few other ideas being tossed about, but which need further investigation, and we are always open to offers and suggestions.

On balance, it has been a successful year and we are looking forward to the future with a mixture of trepidation and excitement to see what evolves next.

HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management

The Charity is a Charitable Incorporated Organisation (CIO), its constitution is dated 1 February 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Holt

W Clent

T Cooper

Recruitment and appointment of trustees

Recruitment of the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution at a properly convened meeting of the current trustees.

The Trustees' report was approved by the Board of Trustees.

R Holt
Trustee

T Cooper
Trustee

29 May 2026

HOPTON REHAB & HOMING CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 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 charity will continue in operation.

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

HOPTON REHAB & HOMING CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOPTON REHAB & HOMING CENTRE

I report to the Trustees on my examination of the financial statements of Hopton Rehab & Homing Centre (the Charity) for the year ended 31 July 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (Institute of Chartered Accountants in England and Wales) which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Sarah Morley BA (Hons) ACA

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 29 May 2026

HOPTON REHAB & HOMING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	304,540	-	304,540	248,833
Charitable activities	4	21,264	-	21,264	10,738
Other trading activities	5	452	-	452	308
Investments	6	819	-	819	215
Total income		<u>327,075</u>	<u>-</u>	<u>327,075</u>	<u>260,094</u>
Expenditure on:					
Raising funds	7	1,274	-	1,274	-
Charitable activities	8	220,924	8,663	229,587	383,296
Total expenditure		<u>222,198</u>	<u>8,663</u>	<u>230,861</u>	<u>383,296</u>
Net income/(expenditure)		<u>104,877</u>	<u>(8,663)</u>	<u>96,214</u>	<u>(123,202)</u>
Transfers between funds	13	<u>(78,751)</u>	<u>78,751</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>26,126</u>	<u>70,088</u>	<u>96,214</u>	<u>(123,202)</u>
Reconciliation of funds:					
Fund balances at 1 August 2024		<u>20,028</u>	<u>89,779</u>	<u>109,807</u>	<u>233,009</u>
Fund balances at 31 July 2025		<u>46,154</u>	<u>159,867</u>	<u>206,021</u>	<u>109,807</u>

HOPTON REHAB & HOMING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	245,833	-	3,000	248,833
Charitable activities	4	10,738	-	-	10,738
Other trading activities	5	308	-	-	308
Investments	6	215	-	-	215
Total income		257,094	-	3,000	260,094
Expenditure on:					
Charitable activities	8	226,069	4,725	152,502	383,296
Total expenditure		226,069	4,725	152,502	383,296
Net income/(expenditure)		31,025	(4,725)	(149,502)	(123,202)
Transfers between funds	13	-	94,504	(94,504)	-
Net movement in funds		31,025	89,779	(244,006)	(123,202)
Reconciliation of funds:					
Fund balances at 1 August 2023		(10,997)	-	244,006	233,009
Fund balances at 31 July 2024		20,028	89,779	-	109,807

HOPTON REHAB & HOMING CENTRE

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025	£	2024	£
Fixed assets					
Tangible assets	14		183,685		117,696
Current assets					
Cash at bank and in hand		31,708		5,465	
Creditors: amounts falling due within one year	15		(9,372)		(13,354)
Net current assets/(liabilities)			22,336		(7,889)
Net assets			206,021		109,807
The funds of the Charity					
Unrestricted funds - general			46,154		20,028
Unrestricted funds - Designated	17		159,867		89,779
			206,021		109,807

The financial statements were approved by the Trustees on 29 May 2026

R Holt
Trustee

T Cooper
Trustee

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Hopton Rehab & Homing Centre is a Charitable Incorporated Organisation (CIO), registered in England and Wales (charity number: 1173847). Its principal address is Silver Birch Farm, Stottesdon, Kidderminster, Worcestershire, DY14 8NH.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	5% Straight line
Plant and equipment	20% Straight line
Fixtures and fittings	20% Straight line
Computers	20% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,540	-	27,540	23,133	-	23,133
Legacies	277,000	-	277,000	222,700	-	222,700
Grants	-	-	-	-	3,000	3,000
	<u>304,540</u>	<u>-</u>	<u>304,540</u>	<u>245,833</u>	<u>3,000</u>	<u>248,833</u>
Legacies						
Estate of late Janet George	277,000	-	277,000	220,200	-	220,200
Caroline Trotman	-	-	-	2,500	-	2,500
	<u>277,000</u>	<u>-</u>	<u>277,000</u>	<u>222,700</u>	<u>-</u>	<u>222,700</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Livery fees		
Sale of goods	8,788	2,010
Rehoming fees	7,263	-
Sale of donated goods		
Sale of goods	4,533	8,088
Other		
Sale of goods	680	640
	<u>21,264</u>	<u>10,738</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	452	308
	<u>452</u>	<u>308</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	819	215

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	1,274	-

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	108,057	88,167
Depreciation	17,070	12,270
Grazing, stabling & barn space rent	-	2,625
Forage, feed & supplements	14,427	22,834
Vet feeds & medicines	11,193	30,727
Farrier	7,714	6,082
Bedding	2,627	2,173
Tack, equipment & repairs	-	219
Transport costs	250	4,122
Contract labour	6,763	46,214
Horses and horse sundries	2,652	9,602
Horsebox and vehicle expenses	6,614	10,931
Property maintenance	24,605	106,187
Loss on disposal of tangible fixed assets	-	1,050
	<u>201,972</u>	<u>343,203</u>
Share of support and governance costs (see note 9)		
Support	20,423	27,520
Governance	7,192	12,573
	<u>229,587</u>	<u>383,296</u>
Analysis by fund		
Unrestricted funds - general	220,924	226,069
Unrestricted funds - Designated	8,663	4,725
Restricted funds	-	152,502
	<u>229,587</u>	<u>383,296</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

9 Support costs allocated to activities

	2025	2024
	£	£
Staff travelling	-	1,212
Advertising	2,742	1,999
Print, postage and telephone	537	2,738
Light, heat and water	4,106	3,641
Computer and telephone costs	3,726	1,153
Repairs	1,561	8,500
Insurance	5,007	4,231
Subscriptions	307	175
Sundry	2,437	3,871
Governance costs	7,192	12,573
	<u>27,615</u>	<u>40,093</u>
	<u>27,615</u>	<u>40,093</u>
Analysed between:		
Charitable activities	27,615	40,093
	<u>27,615</u>	<u>40,093</u>
	2025	2024
	£	£
Governance costs comprise:		
Trustees expenses	2,959	3,247
Accountancy	4,233	5,838
Legal and professional	-	3,488
	<u>7,192</u>	<u>12,573</u>
	<u>7,192</u>	<u>12,573</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year for their role as Trustees. 2 Trustees were reimbursed total Trustee expenses of £2,959 for travel.

11 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
5	5
<u>5</u>	<u>5</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

11 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	104,941	87,094
Social security costs	1,891	-
Other pension costs	1,225	1,073
	<u>108,057</u>	<u>88,167</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

During the year a transfer of £78,751 was made from the unrestricted to the designated tangible assets fund to represent additions in the year.

14 Tangible fixed assets

	Property improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 August 2024	94,504	13,278	785	1,346	22,320	132,233
Additions	78,751	1,898	260	650	1,500	83,059
At 31 July 2025	<u>173,255</u>	<u>15,176</u>	<u>1,045</u>	<u>1,996</u>	<u>23,820</u>	<u>215,292</u>
Depreciation						
At 1 August 2024	4,725	2,883	157	268	6,504	14,537
Depreciation charged in the year	8,663	3,035	209	399	4,764	17,070
At 31 July 2025	<u>13,388</u>	<u>5,918</u>	<u>366</u>	<u>667</u>	<u>11,268</u>	<u>31,607</u>
Carrying amount						
At 31 July 2025	<u>159,867</u>	<u>9,258</u>	<u>679</u>	<u>1,329</u>	<u>12,552</u>	<u>183,685</u>
At 31 July 2024	<u>89,779</u>	<u>10,395</u>	<u>628</u>	<u>1,078</u>	<u>15,816</u>	<u>117,696</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	943	768
Trade creditors	1,106	4,354
Other creditors	6,123	8,232
Accruals and deferred income	1,200	-
	<u>9,372</u>	<u>13,354</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,225	1,073
	<u>1,225</u>	<u>1,073</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

17 Unrestricted funds - Designated

These are unrestricted funds which are material to the Charity's activities.

	At 1 August 2024 £	Resources expended £	Transfers £	At 31 July 2025 £
Tangible assets	89,779	(8,663)	78,751	159,867
	<u>89,779</u>	<u>(8,663)</u>	<u>78,751</u>	<u>159,867</u>
Previous year:				
	At 1 August 2023 £	Resources expended £	Transfers £	At 31 July 2024 £
Tangible assets	-	(4,725)	94,504	89,779
	<u>-</u>	<u>(4,725)</u>	<u>94,504</u>	<u>89,779</u>

The Trustees designate funds to match tangible fixed assets held where restricted funding is received to acquire assets. Once the purchase is complete the terms of funding have been met and a transfer is made between funds to reflect the asset is in general use by the charity.

During the year the charity invested the legacy monies received from the estate of the late Janet George into a new barn and improvements to grounds and facilities.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £
At 31 July 2025:			
Tangible assets	23,818	159,867	183,685
Current assets/(liabilities)	22,336	-	22,336
	<u>46,154</u>	<u>159,867</u>	<u>206,021</u>
	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
At 31 July 2024:			
Tangible assets	27,917	89,779	117,696
Current assets/(liabilities)	(7,889)	-	(7,889)
	<u>20,028</u>	<u>89,779</u>	<u>109,807</u>

19 Related party transactions

Other payables includes a balance due to Equitrain Limited, a company whose director is also a Trustee of this charity. The outstanding balance amounted to £6,123 in relation to a loan given to the charity (2024: £7,965).

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Charity registration number 1173847 (England and Wales)

HOPTON REHAB & HOMING CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

HOPTON REHAB & HOMING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Holt W Clent T Cooper	(Appointed 23 June 2024)
Charity number	Charity registration number 1173847	
Principal address	Silver Birch Farm Stottesdon Kidderminster Worcestershire DY14 8NH	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	Barclays Bank Plc Leicester LE87 2BB	

HOPTON REHAB & HOMING CENTRE

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HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT REPORT

FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charitable object is the promotion of humane behaviour towards horses by provided appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment or poor circumstance, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Overview

Having received the keys to Silver Birch farm on 1 July 2023 we set about the major task of renovating and repairing the buildings and fencing. The first quarter of the year was focussed on moving the horses to the farm in groups as secure housing and grazing became available. The last of our equine residents moved in during October 2023, and the staff were relieved to have all the horses on one site, having previously been spread over several. It was hard to believe that just a few short years ago the charity could only dream of having a facility like this, and the charity is determined to respect the legacy. The year seemed to fly by with new staff, new routines and challenges, but gradually we established a new rhythm, and the horses all seemed happy and content in their new surroundings.

Having previously rented all our accommodation where building and property maintenance had been carried out by the landlords, this has been a huge learning curve, but we are enjoying the challenge.

Aim

Our long term aim is to reduce the number of horses on site, which will not only reduce our operating costs, but will free up more resources to offer support in the field.

We are always mindful of the generosity we receive from our donors, without which we would not be here, and we are hoping to find ways to give something back to both our supporters and the wider community.

Fundraising

Like most charities we suffered during the pandemic a few years ago and have found the current economic climate challenging. Donations fell this year, as many people struggle with the cost of living crisis. The discretionary trust has been a lifeline for the charity, and we are eternally grateful to the trustees for their support. It has given us breathing space while we regroup and look for new ways to raise money. We have ideas for several initiatives that we can run from the farm but still have a way to go with improving the facilities to accommodate visitors.

HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Trusts and Foundations

We successfully obtained two small grants during this financial year and are hoping that having a permanent base now will open new opportunities for us.

Legacies

Aside the discretionary trust we received one small legacy during the year.

Marketing and Social Media

We kept a fairly low profile for much of the year, other than posting horses ready for rehoming or fostering, as there was so much to do at the farm. However, we did seek the guidance of an experienced social media marketer who gave us lots of useful tips which we began to use and will be incorporating in our marketing strategy going forward.

Financial review

Outgoing resources exceeded incoming resources by £123,202 this year (2023 incoming resources exceeded outgoing by £213,372), this is mainly due to renovation works undertaken at Silver Birch Farm.

The total funds of the charity at the balance sheet date reduced to £109,807, which is made up of unrestricted funds of £20,028 (2023 - £(10,997)), designated funds of £89,779 (2023 - £nil) and restricted funds of £nil (2023 - £244,006).

Reserves policy

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

Plans for future

The landscape has changed significantly in many ways since the inception of the charity. Notably we receive more requests to rehome horses for financial reasons than any other. We always help where we can but must be mindful that our own resources are far from infinite, and finding the right balance to maintain the quality of care for which we are known is an ongoing challenge.

We look forward to developing the facility at Silver Birch Farm, and to welcoming visitors in the not too distant future.

Structure, governance and management

The Charity is a Charitable Incorporated Organisation (CIO), its constitution is dated 1 February 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

R Holt

(Appointed 23 June 2024)

W Clent

T Cooper

Recruitment and appointment of trustees

Recruitment of the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution at a properly convened meeting of the current trustees.

HOPTON REHAB & HOMING CENTRE

TRUSTEES' REPORT REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Organisational structure

From January 2024 until March 2025 the day to day running of the charity was shared between Tracy Cooper and Ruth Holt.

The Trustees' Report report was approved by the Board of Trustees.

R Holt
Trustee

T Cooper
Trustee

29 May 2025

HOPTON REHAB & HOMING CENTRE

STATEMENT OF TRUSTEES' REPORT RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2024

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 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 charity will continue in operation.

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

HOPTON REHAB & HOMING CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOPTON REHAB & HOMING CENTRE

I report to the Trustees on my examination of the financial statements of Hopton Rehab & Homing Centre (the Charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW (Institute of Chartered Accountants in England and Wales) which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Sarah Morley BA (Hons) ACA

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 29 May 2025

HOPTON REHAB & HOMING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	245,833	-	3,000	248,833	366,184
Charitable activities	4	10,738	-	-	10,738	25,853
Other trading activities	5	308	-	-	308	717
Investments	6	215	-	-	215	51
Total income		<u>257,094</u>	<u>-</u>	<u>3,000</u>	<u>260,094</u>	<u>392,805</u>
Expenditure on:						
Charitable activities	7	225,019	4,725	152,502	382,246	179,433
Other expenditure	9	1,050	-	-	1,050	-
Total expenditure		<u>226,069</u>	<u>4,725</u>	<u>152,502</u>	<u>383,296</u>	<u>179,433</u>
Net income/(expenditure)		31,025	(4,725)	(149,502)	(123,202)	213,372
Transfers between funds		-	94,504	(94,504)	-	-
Net movement in funds	10	31,025	89,779	(244,006)	(123,202)	213,372
Reconciliation of funds:						
Fund balances at 1 August 2023		(10,997)	-	244,006	233,009	19,637
Fund balances at 31 July 2024		<u>20,028</u>	<u>89,779</u>	<u>-</u>	<u>109,807</u>	<u>233,009</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOPTON REHAB & HOMING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	56,503	309,681	366,184
Charitable activities	4	25,853	-	25,853
Other trading activities	5	717	-	717
Investments	6	51	-	51
Total income		<u>83,124</u>	<u>309,681</u>	<u>392,805</u>
Expenditure on:				
Charitable activities	7	137,258	42,175	179,433
Total expenditure		<u>137,258</u>	<u>42,175</u>	<u>179,433</u>
Net income/(expenditure)		(54,134)	267,506	213,372
Transfers between funds		34,546	(34,546)	-
Net movement in funds	10	<u>(19,588)</u>	<u>232,960</u>	<u>213,372</u>
Reconciliation of funds:				
Fund balances at 1 August 2022		8,591	11,046	19,637
Fund balances at 31 July 2023		<u>(10,997)</u>	<u>244,006</u>	<u>233,009</u>

HOPTON REHAB & HOMING CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Property, plant and equipment	14		117,696		11,472
Current assets					
Trade and other receivables	15	-		250	
Cash at bank and in hand		5,465		231,528	
		<u>5,465</u>		<u>231,778</u>	
Current liabilities	16	(13,354)		(10,241)	
Net current (liabilities)/assets			(7,889)		221,537
Total assets less current liabilities			<u>109,807</u>		<u>233,009</u>
The funds of the Charity					
Restricted income funds	17		-		244,006
Unrestricted funds - general	19		20,028		(10,997)
Unrestricted funds - Designated	18		89,779		-
			<u>109,807</u>		<u>233,009</u>

The financial statements were approved by the Trustees on 29 May 2025

R Holt
Trustee

T Cooper
Trustee

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Hopton Rehab & Homing Centre is a Charitable Incorporated Organisation (CIO), registered on 1 February 2017. Its principal address is Silver Birch Farm, Stottesdon, Kidderminster, Worcestershire, DY14 8NH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20 years Straight line
Plant and equipment	20% Straight line
Fixtures and fittings	20% Straight line
Computers	20% Straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	23,133	-	23,133	36,503	-	36,503
Legacies	222,700	-	222,700	20,000	283,150	303,150
Grants	-	3,000	3,000	-	26,531	26,531
	<u>245,833</u>	<u>3,000</u>	<u>248,833</u>	<u>56,503</u>	<u>309,681</u>	<u>366,184</u>
Legacies						
Estate of late Janet						
George	220,200	-	220,200	-	283,150	283,150
Caroline Trotman	2,500	-	2,500	-	-	-
	<u>222,700</u>	<u>-</u>	<u>222,700</u>	<u>20,000</u>	<u>283,150</u>	<u>303,150</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Livery fees		
Sale of goods	2,010	14,756
Sale of donated goods		
Sale of goods	8,088	9,911
Other		
Sale of goods	640	717
Gift Aid claimed		
Other income	-	469
	<u>10,738</u>	<u>25,853</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	308	717

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	215	51

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Depreciation and impairment	12,270	2,867
Grazing, stabling & barn space rent	2,625	33,546
Forage, feed & supplements	22,834	14,121
Vet feeds & medicines	30,727	17,941
Farrier	6,082	4,107
Bedding	2,173	905
Tack, equipment & repairs	219	1,792
Transport costs	4,122	3,084
Staff salaries	88,167	42,121
Contract labour	46,214	7,526
Horses and horse sundries	9,602	2,684
Horsebox and vehicle expenses	10,931	3,387
Property maintenance	106,187	31,871
	<u>342,153</u>	<u>165,952</u>
Share of support and governance costs (see note 8)		
Support	27,520	10,771
Governance	12,573	2,710
	<u>382,246</u>	<u>179,433</u>
Analysis by fund		
Unrestricted funds - general	225,019	137,258
Unrestricted funds - Designated	4,725	-
Restricted funds	152,502	42,175
	<u>382,246</u>	<u>179,433</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Staff travelling	1,212	-
Advertising	1,999	1,593
Print, postage & telephone	2,738	1,634
Light & heat	3,641	205
Computer costs	1,153	346
Repairs	8,500	2,518
Insurance	4,231	3,398
Subscriptions	175	336
Sundry	3,871	741
Governance costs	12,573	2,710
	<u>40,093</u>	<u>13,481</u>
	<u>40,093</u>	<u>13,481</u>
Analysed between:		
Charitable activities	40,093	13,481
	<u>40,093</u>	<u>13,481</u>

	2024	2023
	£	£
Governance costs comprise:		
Trustees expenses	3,247	-
Accountancy	5,838	2,650
Legal and professional	3,488	-
	<u>12,573</u>	<u>2,650</u>
	<u>12,573</u>	<u>2,650</u>

9 Other expenditure

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Net loss on disposal of tangible fixed assets	1,050	-
	<u>1,050</u>	<u>-</u>

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of property, plant and equipment	12,270	2,867
Loss on disposal of property, plant and equipment	1,050	-
	<u>13,320</u>	<u>2,867</u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year for their role as Trustees. 2 Trustees were reimbursed total Trustee expenses of £3,247.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	5

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Property, plant and equipment

	Property improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 August 2023	-	1,139	-	-	13,200	14,339
Additions	94,504	12,139	785	1,346	12,120	120,894
Disposals	-	-	-	-	(3,000)	(3,000)
At 31 July 2024	94,504	13,278	785	1,346	22,320	132,233
Depreciation and impairment						
At 1 August 2023	-	227	-	-	2,640	2,867
Depreciation charged in the year	4,725	2,656	157	268	4,464	12,270
Eliminated in respect of disposals	-	-	-	-	(600)	(600)
At 31 July 2024	4,725	2,883	157	268	6,504	14,537
Carrying amount						
At 31 July 2024	89,779	10,395	628	1,078	15,816	117,696
At 31 July 2023	-	912	-	-	10,560	11,472

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

15 Trade and other receivables

	2024	2023
	£	£
Amounts falling due within one year:		
Trade receivables	-	250
	<u> </u>	<u> </u>

16 Current liabilities

	2024	2023
	£	£
Other taxation and social security	768	84
Trade payables	4,354	-
Other payables	8,232	10,157
	<u> </u>	<u> </u>
	<u>13,354</u>	<u>10,241</u>

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
Estate of late Janet George	240,975	-	(146,471)	(94,504)	-
Staff cost reserve	3,031	-	(3,031)	-	-
Repairs to Horsebox	-	3,000	(3,000)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	244,006	3,000	(152,502)	(94,504)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 August 2022	Incoming resources	Resources expended	Transfers	At 31 July 2023
	£	£	£	£	£
Estate of late Janet George	-	283,150	(42,175)	-	240,975
Staff reserve	11,046	26,531	-	(34,546)	3,031
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	11,046	309,681	42,175	(34,546)	244,006
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

17 Restricted funds

(Continued)

Estate of the late Janet George - During the early part of 2023 there were a number of communications with the Executor of the estate. The assets were being held and managed via a discretionary trust, while the various parts of the estate were finalised. In June 2023 it was confirmed that the charity would be able to relocate to the property from 1 July 2023. The property included residential bungalow, land and outbuilding all requiring extensive renovation and work started in July 2023. Restricted funds were released by the discretionary trustees to enable work to commence. Funds would be allocated in accordance with the quotations and costings obtained and provided by recommended contractors. The priorities included electrics, fencing and repairing and preparing the stables and buildings ready for use as winter approached. This year £222,200 has been received to support the ongoing running costs of the charity.

Staff reserve - Grants received in relation to staff costs.

Grant towards horsebox repair - £3,000 was received in the year,

18 Unrestricted funds - Designated

These are unrestricted funds which are material to the Charity's activities.

	At 1 August 2023	Resources expended	Transfers	At 31 July 2024
	£	£	£	£
Tangible assets	-	(4,725)	94,504	89,779
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Trustees designate funds to match tangible fixed assets held where restricted funding is received to acquire assets. Once the purchase is complete the terms of funding have been met and a transfer is made between funds to reflect the asset is in general use by the charity.

During the year the charity invested the legacy monies received from the estate of the late Janet George into new fencing and a store at the farm.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
General funds	(10,997)	257,094	(226,069)	-	20,028
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 August 2022	Incoming resources	Resources expended	Transfers	At 31 July 2023
	£	£	£	£	£
General funds	8,591	83,124	(137,258)	34,546	(10,997)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

HOPTON REHAB & HOMING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:				
Property, plant and equipment	27,917	89,779	-	117,696
Current assets/(liabilities)	(7,889)	-	-	(7,889)
	<u>20,028</u>	<u>89,779</u>	<u>-</u>	<u>109,807</u>
	<u><u>20,028</u></u>	<u><u>89,779</u></u>	<u><u>-</u></u>	<u><u>109,807</u></u>

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:				
Property, plant and equipment	11,472	-	-	11,472
Current assets/(liabilities)	(22,469)	-	244,006	221,537
	<u>(10,997)</u>	<u>-</u>	<u>244,006</u>	<u>233,009</u>
	<u><u>(10,997)</u></u>	<u><u>-</u></u>	<u><u>244,006</u></u>	<u><u>233,009</u></u>

21 Related party transactions

Other payables includes a balance due to Equitrain Limited, a company whose director is also a Trustee of this charity. The outstanding balance amounted to £7,965 at the year end (2023 £9,850).

22 Analysis of changes in net funds

The Charity had no material debt during the year.

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Hopton Rehab & Homing Centre
Registered Charity No. 1173847

Annual Report and Financial Statement
For the year ended 31 July 2023

Hopton Rehab and Homing Centre

**Financial Statements
for year ended 31 July 2023**

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Hopton Rehab & Homing Centre

Report of the Trustees

For the year ended 31 July 2023

The Financial statements comply with the Charities Act 2011 and accounting and reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) published on 16 July 2014 (as amended by (Update Bulletin 1 published on 2 February 2016).

CHARITY INFORMATION

Board of Trustees: T Cooper
W Clent

Correspondence Address & Principal Office:

T Cooper, 72 Beechfield Drive, Worcs. DY11 5HQ

Charity Number: 1173847

Independent Examiner:

K A Thompson, 40 Cranmere Avenue, Tettenhall, Wolverhampton, WV6 8TS

Bank:

Barclays Bank PLC, Leicester, LE87 2BB

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2023

TRUSTEES

The following persons were in office as Trustees for the whole of the period from 1st August 2022 to 31st July 2023.

T Cooper
W Clent

Reference and Administrative Details:

Hopton Rehab & Homing Centre is a registered charity, number 1173847, its correspondence address is: T Cooper, 72 Beechfield Drive, Worcs. DY11 5HQ

Structure, Governance and Management

The Charity was registered with the Charities Commission on 18 July 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

Recruitment and Appointment of Trustees

Recruitment to the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution at a properly convened meeting of the current trustees.

Objectives and Activities

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment or poor circumstances, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

We have referred to The Charity Commission's general guidance on Public Benefit Entities when reviewing our aims and objectives and in planning our future activities.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2023

Achievements and Performance

Overview

Over the last 12 months there has been a substantial change in the circumstances of the charity, after it received notification in November 2022 that probate had been granted in connection with a legacy. The charity would be the main beneficiary of this legacy, which would include farmland and buildings.

Prior to this the charity had been forced to relocate due to the existing premises undergoing a change of use. We were successful in acquiring land and grazing at a former racing yard, while a number of the horses remained at the property of one of the trustees.

Fundraising & Communications

The charity held a successful open day at the new yard, which was well attended by a large number of supporters and donors. This helped raise awareness and the profile of the charity in a new location.

During this period, the number of horses coming into the charity increased, there was great interest, and it was pleasing to see them move into new homes. This was very encouraging after the period of lockdowns experienced the year before.

Sales of second hand goods and tack increased, and the monthly car boot sales proved to be extremely popular with record attendance. Donations of a large variety of used goods and clothing were received, and sales increased accordingly.

Trusts and Foundations

The charity was delighted to receive grants from The Sir Peter O'Sullivan Trust and The Childwick Trust. The Big Give raised over £3,000 and The Vera Howarth Trust and Animal Friends both granted sufficient funds to enable the 3.5T lorry to be repaired and updated with a brand new floor.

Legacies

During the early part of 2023 there were a number of communications with the Executor of the estate. The assets were to be held and managed via a discretionary trust, while the various parts of the estate were finalised. In June it was confirmed that the charity would be able to relocate to the property from 1st July 2023, following which notice was given in respect of the yard previously referred to.

The property included a residential bungalow, land and outbuildings all requiring extensive renovation and work started in July 2023. Restricted funds were released by the discretionary trustees to enable this work to commence. Funds would be allocated in accordance with the quotations and costings obtained and provided by recommended contractors. The priorities included electrics, fencing and repairing and preparing the stables and buildings ready for use as winter approached.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2023

Digital Marketing and Social Media platforms

The new website proved much easier to navigate and update and this complemented our already popular social media platforms. Visibility through social media continued to increase, which in turn increased the awareness of the charity in both the local and broader community.

Summary

In conclusion 2022-23 was a very significant year for the charity. The charity continues to strive towards assisting the welfare and lives of many horses and ponies, some of which will remain in residence for the rest of their lives. Age and health issues often mean they are no longer suitable for rehoming, with the benefit of this legacy ensuring the security and longevity of the charity and its charitable objectives.

Financial Review

The income for the charity was £392,805 for the year. Expenditure in furtherance of the charity's objectives was £129,921 whilst other expenditure totalled £49,512. This returned a surplus of £213,372 for the year (including £232,960 restricted funds designated for property and staffing costs for the following accounting period).

The support of the charity continues to grow and we are currently exploring some opportunities, which will realise our aim of having all the horses on one site at our own premises. Due to the covid pandemic we have struggled to achieve phase 1 of our reserve fund. However, the charity has moved forward with a clear vision of realising our goals and furthering our main aims and objectives.

Reserves Policy and Going Concern

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2023

Trustees Responsibility Statement

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable law and UK accounting standards (UK General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

On behalf of the Trustees:



T Cooper

14 May 2024



Section A

Independent Examiner's Report

Report to the trustees/
members of

Hopton Rehab & Homing Centre

On accounts for the year
ended

31 July 2023

Charity no
(if any)

1173847

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2023.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

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

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

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

14 May 2024

Name:

Mr Keith Thompson

Relevant professional
qualification(s) or body
(if any):

Address:

40 Cranmere Avenue, Tettenhall, Wolverhampton, West Midlands,
WV6 8TS

Hopton Rehab & Homing Centre

Statement of Income and Expenditure
For the year ended 31 July 2023

	Notes	2023		2022
		Unrestricted funds	Restricted funds	
		£	£	£
Income				
Government grants		-	-	2,668
Other grants		-	26,531	45,645
Donations		36,503	-	38,911
Livery fees		14,756	-	8,762
Sale of donated goods		9,911	-	11,718
Fundraising events		717	-	364
Gift Aid claimed		469	-	1,858
Legacies		20,000	283,150	-
Other		717	-	1,069
Interest earned		51	-	2
		83,124	309,681	110,997
Expenditure				
Expenditure on charitable activities	1	120,229	9,692	89,327
Governance costs	2	17,029	32,483	17,414
		137,258	42,175	106,741
		(54,134)	267,506	4,256
Transfers between funds		34,546	(34,546)	-
Net income/(expenditure)		(19,588)	232,960	4,256
Reconciliation of funds				
Total funds brought forward		8,591	11,046	15,381
Net movement in funds		(19,588)	232,960	4,256
Total funds carried forward		(10,997)	244,006	19,637

Hopton Rehab & Homing Centre

Statement of Assets and Liabilities
As at 31 July 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
per schedule	3		11,472		10,200
Current assets					
Trade debtors		250		-	
Barclays Bank current account		228,082		6,754	
Barclays Bank Restricted Funds account		1,696		11,046	
Barclays Bank Hay Fund account		596		1,747	
Barclays Bank Reserves account		40		1,262	
PayPal account		1,114		298	
		<u>231,778</u>		<u>21,107</u>	
Creditors falling due within one year					
PAYE and national insurance		84		-	
Other creditors		307		-	
Loans	4	9,850		11,670	
		<u>10,241</u>		<u>11,670</u>	
Net current assets			221,537		9,437
Net assets			<u>233,009</u>		<u>19,637</u>
The funds of the charity					
Restricted funds			244,006		11,046
Unrestricted funds			(10,997)		8,591
Total funds carried forward			<u>233,009</u>		<u>19,637</u>

Approved by the board of trustees on 14 May 2024 and signed on its behalf by:-



T Cooper
Trustee

Hopton Rehab & Homing Centre

Notes to the Financial Statements
For the year ended 31 July 2023

	Notes	2023		Total	2,022
		Unrestricted funds	Restricted funds		
		£	£	£	£
1. Expenditure on charitable activities					
Grazing, stabling & barn space rent		33,546	-	33,546	18,220
Forage, feed & supplements		9,716	4,405	14,121	6,288
Vet fees & medicines		13,375	4,566	17,941	11,483
Farrier		4,107	-	4,107	6,175
Bedding		905	-	905	505
Tack, equipment & repairs		1,792	-	1,792	4,479
Transport costs		2,564	520	3,084	-
Staff salaries		42,121	-	42,121	36,976
Casual labour		4,850	-	4,850	1,237
Contract labour		2,676	-	2,676	-
Fuel		1,099	-	1,099	2,178
Trustees expenses	5	935	-	935	388
Telephone		60	-	60	-
Office furniture		-	201	201	-
Sundry		2,483	-	2,483	1,398
		<u>120,229</u>	<u>9,692</u>	<u>129,921</u>	<u>89,327</u>
2. Expenditure on governance					
Advertising, including website costs		1,593	-	1,593	2,852
Merchandise		-	-	-	521
Motor vehicle insurance, tax & maintenance		2,288	-	2,288	3,621
Printing, postage & stationery		639	-	639	582
Sundry		741	-	741	310
Light & Heat		205	-	205	-
Computer costs		346	60	406	474
Repairs		1,597	552	2,149	1,238
Property maintenance		-	31,871	31,871	-
Liability insurance		3,398	-	3,398	2,843
Refreshments & cleaning		369	-	369	26
Subscriptions & sundry admin expenses		336	-	336	441
Accountancy and bookkeeping fees		2,650	-	2,650	1,660
Depreciation		2,867	-	2,867	-
(Gain)/loss on disposal of tangible fixed assets		-	-	-	2,846
		<u>17,029</u>	<u>32,483</u>	<u>49,512</u>	<u>17,414</u>

Hopton Rehab & Homing Centre

Notes to the Financial Statements (continued) For the year ended 31 July 2023

3. Fixed assets

	Motor vehicles	Plant & machinery	Total
Cost			
1 August 2022	10,200	-	10,200
Additions	3,000	1,139	4,139
Disposals	-	-	-
31 July 2023	13,200	1,139	14,339
Depreciation			
	(over 5 years)		(over 5 years)
1 August 2022	-	-	-
Disposals	-	-	-
Charge for year	2,640	227	2,867
31 July 2023	2,640	227	2,867
Net book value			
31 July 2023	10,560	912	11,472
1 August 2022	10,200	-	10,200

4. Loans

The loan relates to funds received from Equitrain Limited, a company whose directors are also Trustees of this charity. There were total loan repayments of £1,820 to this account during the year.

5. Trustee Expenses

Expenses paid to trustees during the year represents reimbursements made to 2 trustees (2022 2 trustees) for expenditure incurred in their role as trustee. Trustees worked honorarily for the charity during the year and received no remuneration (2022 £nil). One of the Trustees, T Cooper, invoiced the charity £1,440 from her business, Tracy Cooper Bookkeeping Services, for bookkeeping services supplied. Another Trustee, W Clent, was paid £13,800 for the rental of his land and buildings for the use of the charity and for feed supplied to the charity.

6. Bank and cash

Bank and cash includes cash from the sale of goods along with cash drawn from the bank to fund expenditure. Cash from the sale of goods is generally set aside for the purpose of buying winter hay stocks.

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Hopton Rehab & Homing Centre
Registered Charity No. 1173847

Annual Report and Financial Statement
For the year ended 31 July, 2022

Hopton Rehab and Homing Centre

**Financial Statements
for year ended 31 July 2022**

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Hopton Rehab & Homing Centre

Report of the Trustees

For the year ended 31 July 2022

The Financial statements comply with the Charities Act 2011 and accounting and reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) published on 16 July 2014 (as amended by (Update Bulletin 1 published on 2 February 2016).

CHARITY INFORMATION

Board of Trustees:

T Cooper
L Mariott-Lodge
S Roberts
W Clent

Correspondence Address & Principal Office:

T Cooper, 72 Beechfield Drive, Worcs. DY11 5HQ

Charity Number:

1173847

Independent Examiner:

K A Thompson, 40 Cranmere Avenue, Tettenhall, Wolverhampton, WV6 8TS

Bank:

Barclays Bank PLC, Leicester, LE87 2BB

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2022

TRUSTEES

The following persons were in office as Trustees for the whole of the period from 1st August 2021 to 31st July 2022.

T Cooper
L Mariott-Lodge
S Roberts
W Clent

Reference and Administrative Details:

Hopton Rehab & Homing Centre is a registered charity, number 1173847, its correspondence address is: T Cooper, 72 Beechfield Drive, Worcs. DY11 5HQ

Structure, Governance and Management

The Charity was registered with the Charities Commission on 18 July 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

Recruitment and Appointment of Trustees

Recruitment to the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution at a properly convened meeting of the current trustees.

Objectives and Activities

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment or poor circumstances, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

We have referred to The Charity Commission's general guidance on Public Benefit Entities when reviewing our aims and objectives and in planning our future activities.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2022

Achievements and Performance

Overview

On 19 July 2021, the UK government lifted restrictions of coronavirus-related legislation. The guidance on working from home was also lifted. Over the summer a gradual return was planned for employees to return to the workplace. The Welsh Government lifted most legislation on the 7th of August 2021 followed by Scotland on the 9th of August. Northern Ireland was later.

The gradual return to work meant that the rehoming of horses could also begin, and Hopton Rehab and Homing (referred to as HRH) was allowed to continue with home visits to rehome horses after that date. This was a welcome return to the norm as so many horses had remained at the Centre.

With the pandemic now coming to an end, it was most unfortunate to find that with the return to work for some came the request to return a horse and requests for new horses to come to the centre. We were able to look at foster homes for some as short-term solutions and tried to accommodate as many horses as possible.

It was noted at the beginning of this year that we were now responsible for some 151 horses, either rehomed and still "owned" by HRH or fostered or at the Centre.

Our volunteers were able to return and support us and unlike many charities we were fortunate to retain many of our volunteers after the pandemic. We were very grateful for their continued support. Our volunteer programme enabled us to fundraise and support the yard work at the Centre. We were also able to continue with home visits to those horses who had been rehomed.

Our major costs again for this year were rental of 3 yards, veterinary and farrier costs along with fodder and staffing expenses to run the yard operation. We continued to look for a suitable single yard with grazing to reduce the above costs and also reduce travel costs too. It was also considered to be best for the welfare of horses in our care for them all to be at one site. We therefore started looking for a suitable solution.

Fundraising & Communications

As we were collecting preloved equine equipment, rugs, riding wear and saddlery we looked for a suitable retail outlet and set up a pop-up shop which enhanced our already successful car boot sales. These were a key source of income for the Charity.

Volunteers were instrumental in ensuring the success of the car boot sales and tabletop sales which were publicised locally and through our social media platforms.

We were fortunate to also have donations through sponsored activities by staff members, volunteers and continued contributions from individual giving and donations through our website.

The ongoing rehoming programmes also ensured monthly donations continued.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2022

Trusts and Foundations

Our volunteer was successful in gaining funds of £10k from Sir Peter O'Sullivan Trust, The Childwick Trust funded a further £10k and Pets at Home Foundation £6800. This was also supplemented later in the year by a Jean Sainsbury Award also for £10k. We would not have been able to support the number of horses in our care without them. At the same time it was noted that the number of thoroughbred (racing) horses coming into our care had greatly increased and these types of horses needed greater rehabilitation time and procedures.

As always we are enormously thankful to the Trusts and Foundations who have supported us.

Legacies

We were notified that there was a potential legacy opportunity from an individual who had passed away in November 2021. On 10th June, 2022 Tracy Cooper, Lin Marriot Lodge and volunteer Lynette Arnott presented to the executor of the estate and this was received well. We were hopeful that a gift from the estate would be awarded to the Charity at a later date.

Digital Marketing and Social Media platforms

We were fortunate enough to be able to get a discounted (pro-bono) website which enabled us to profile our horses in a more suitable and sustainable way as well as inform interested parties in news, adoption procedures and education on welfare of horses. This updated our old website and one of our volunteers took over the day-to-day running of the website after they had received appropriate training.

Our social media platforms (smps) continued to help us tremendously and we dramatically grew number of visits, number of contacts and number of followers with Twitter, LinkedIn and Instagram but most importantly Facebook. We will continue to increase our social media presence over the following year and will be using different channels to do so too (eg Tiktok).

Summary

The Trustees remained committed to the Charity during this challenging period. The number of staff remained the same, despite the increase in the number of horses and difficult logistics during these changing times. We were supported by a solid and dedicated volunteer base which was immensely important. Our due diligence during this time enabled us to formulate a solid future for the Charity and one which we are excited to move forward.

Hopton Rehab & Homing Centre

Report of the Trustees (continued)

For the year ended 31 July 2022

Financial Review

The income for the charity was £110,997 for the year. Expenditure in furtherance of the charity's objectives was £89,327 whilst other expenditure totalled £17,414. This returned a surplus of £4,256 for the year (including £11,046 restricted funds designated for staffing costs until December 2022).

The support of the charity continues to grow and we are currently exploring some opportunities, which will realise our aim of having all the horses on one site at our own premises. Due to the covid pandemic we have struggled to achieve phase 1 of our reserve fund. However, the charity has moved forward with a clear vision of realising our goals and furthering our main aims and objectives.

Reserves Policy and Going Concern

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

Trustees Responsibility Statement

The Trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with applicable law and UK accounting standards (UK General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Hopton Rehab & Homing Centre
Report of the Trustees (continued)
For the year ended 31 July 2022

On behalf of the Trustees:



T Cooper

18 May 2023



Section A

Independent Examiner's Report

Report to the trustees/
members of

Hopton Rehab & Homing Centre

On accounts for the year
ended

31 July 2022

Charity no
(if any)

1173847

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2021.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

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

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

18 May 2023

Name:

Mr Keith Thompson

Relevant professional
qualification(s) or body
(if any):

Address:

40 Cranmere Avenue, Tettenhall, Wolverhampton, West Midlands,
WV6 8TS

Hopton Rehab & Homing Centre

Statement of Income and Expenditure
For the year ended 31 July 2022

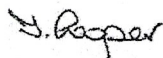
	Notes	2022		2021	
		£	£	£	£
Income					
Government Grants		2,668		11,841	
Other Grants		45,645		18,000	
Donations		38,911		37,847	
Livery Fees		8,762		6,010	
Sale of Donated Goods		11,718		10,261	
Fundraising Events		364		179	
Gift Aid Claimed		1,858		1,263	
Other		1,069		449	
Interest Earned		2		3	
			110,997		85,853
Expenditure					
Expenditure on Charitable Activities	1	89,327		88,137	
Governance Costs	2	17,414		8,787	
			106,741		96,924
Nett Income/(Expenditure)			<u>4,256</u>		<u>(11,071)</u>
Reconciliation of Funds					
Total funds brought forward			15,381		26,452
Net movement in funds			4,256		(11,071)
Total funds carried forward			<u>19,637</u>		<u>15,381</u>

Hopton Rehab & Homing Centre

Statement of Assets and Liabilities
As at 31 July 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
S/H Horsebox			10,200		13,546
Current Assets					
Barclays Bank Current Account		6,754		649	
Barclays Bank Restricted Funds Account		11,046		12,024	
Barclays Bank Hay Fund Account		1,747		847	
Barclays Bank Reserves Account		1,262		4	
PayPal Account		298		221	
Creditors Falling Due Within One Year					
Loans	3	(11,670)		(11,910)	
Nett Current Assets/(Liabilities)			9,437		1,835
Nett Assets/(Liabilities)			<u>19,637</u>		<u>15,381</u>
Reconciliation of Funds					
Restricted Funds			11,046		12,024
Unrestricted Funds			8,591		3,357
Total Funds Carried Forward			<u>19,637</u>		<u>15,381</u>

Approved by the board of trustees on 18 May 2023 and signed on its behalf by:-



T Cooper

18 May 2023

Hopton Rehab & Homing Centre

Notes to the Financial Statements
For the year ended 31 July 2022

	Notes	2022 £	2021 £
1. Expenditure on Charitable Activities			
Grazing, Stabling & Barn Space Rent		18,220	18,029
Forage, Feed & Supplements		6,288	9,246
Vet/Medicines		11,483	16,084
Farrier		6,175	5,866
Bedding		505	2,067
Tack, Equipment & Repairs		4,479	2,698
Staff Salaries		36,976	29,326
Casual Labour		1,237	617
Fuel		2,178	2,684
Trustee Expenses	5	388	237
Volunteer Expenses		-	54
Sundry		1,398	1,229
		<u>89,327</u>	<u>88,137</u>
2. Expenditure on Governance			
Advertising, Including Website Costs		2,852	10
Merchandise		521	164
Motor Vehicle Insurance, Tax and Maintenance		3,621	4,233
Printing, Postage & Stationery		582	311
Sundry		310	409
Computer Costs		474	-
Repairs		1,238	891
Liability Insurance		2,843	1,855
Refreshments & Cleaning		26	309
Subscriptions & Sundry Admin Expenses		441	263
Accountancy and bookkeeping fees		1,660	342
(Gain)/loss on disposal of tangible fixed assets		2,846	-
		<u>17,414</u>	<u>8,787</u>
3. Loans			

The loan relates to funds received from Equitrain Limited, a company whose directors are also Trustees of this charity. There were total loan repayments of £240 to this account during the year.

4. Trustee Expenses

Expenses paid to trustees during the year represents reimbursements made to 2 trustees (2021 2 trustees) for expenditure incurred in their role as trustee. Trustees worked honorarily for the charity during the year and received no remuneration (2021 £nil). One of the Trustees, T Cooper, invoiced the charity £360 from her business, Tracy Cooper Bookkeeping Services, for bookkeeping services supplied. Another Trustee, W Clent, was paid £10,000 for the rental of his land and buildings for the use of the charity.

5. Bank and cash

Bank and cash includes cash from the sale of goods along with cash drawn from the bank to fund expenditure. Cash from the sale of goods is generally set aside for the purpose of buying winter hay stocks.

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Hopton Rehab & Homing Centre

Registered Charity No: 1173847

Annual Report and Financial Statements

For the year ended 31 July 2021

Hopton Rehab & Homing Centre

**Financial Statements
For the year ended 31 July 2021**

	Page
Trustees' Report	1 - 6
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Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

Registered Charity number 1173847

**Report of the Trustees
For the year ended 31 July 2021**

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

CHARITY INFORMATION

Board of Trustees:	T Cooper L Marriott-Lodge S Roberts W Clent
Correspondence address and principal office:	L Marriott-Lodge Waterside Snitton Ludlow SY8 3EZ
Charity number:	1173847
Independent examiner:	K A Thompson 40 Cranmere Avenue Tettenhall Wolverhampton WV6 8TS
Bankers:	Barclays Bank PLC Leicester LE87 2BB

Hopton Rehab & Homing Centre

Report of the Trustees (*continued*)

For the year ended 31 July 2021

TRUSTEES

The following persons were in office as Trustees for the whole of the period from 1 August 2020 to the date of this report unless otherwise stated:

Board of Trustees:

L Marriott-Lodge
T Cooper
R Holt (resigned November 2020)
T Woolnough (resigned November 2021)
S Roberts (appointed November 2021)
W Clent (appointed January 2022)

REFERENCE AND ADMINISTRATIVE DETAILS

Hopton Rehab & Homing Centre is a registered charity, number 1173847. Its correspondence address is c/o L Marriot-Lodge, Waterside, Snitton, Ludlow, Shropshire, SY8 3EZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered with the Charity Commission on 18 July 2017. Its constitution was adopted on 1 February 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Recruitment to the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution passed at a properly convened meeting of the current trustees.

OBJECTIVES AND ACTIVITIES

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment, and security for those which are in need of care and attention by reason of sickness, maltreatment, or poor circumstances, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

We have referred to The Charity Commission's general guidance on Public Benefit Entities when reviewing our aims and objectives and in planning our future activities.

Hopton Rehab & Homing Centre

Report of the Trustees *(continued)*
For the year ended 31 July 2021

ACHIEVEMENTS AND PERFORMANCE

Overview

On 8th June 2021 we were delighted to have been invited and accepted as a member of the National Equine Welfare Council. This is a huge seal of approval for the organisation, and a reflection of the processes, policies, organisational structure and the care and commitment towards the welfare of all the animals we receive into the charity.

During this fourth full year as a registered charity, we faced the challenges of operating through the covid pandemic. This required a change to our approach for both managing the Centre and raising much needed funds. The changes to our operating systems necessitated a complete lockdown on any rehoming, other than urgent companions or neglect cases, and our focus was on the daily care of the horses at the Centre at that time.

We operated a reduced hours system for the staff and made use of the government furlough system to enable us to maintain staff employment. During this time there were no visitors to the yard due to enforced lockdown and all procedures were operated in accordance with our covid risk assessment to protect the welfare of the staff.

The impact of this required us to think outside of the box to maintain a charity income, in the absence of being able to have the usual fundraising activities with direct public interface. We made effective use of remote and online platforms to continue raising funds, such as our hugely popular virtual car boot sales and sale of donated goods on local Facebook and social media groups. We remain self-funding, although the £12k foundation loan from a local company in year one is yet to be repaid, but no repayments were expected from them during this difficult year.

Our major outgoings again are rental of yards and grazing, farrier, veterinary bills, wages and provision of forage and feed for the horses. We have run most of the year at a capacity of between 28 – 32 horses. Due to the lack of activity at the Centre the horse numbers remained constant, except for urgent companions being rehomed and welfare cases accepted following referrals from the RSPCA and other local charities in need of our support.

We are grateful for the ongoing input and support from our small group of volunteers, both at the Centre and in our fundraising activities. We continue to seek a single premises suitable to meet our growing needs in order that we can move away from our current operating system across three different yards.

Aim

Our aim is to continue to develop the Centre and work to provide monthly educational activities and functions to enhance knowledge of topical horse welfare issues. We aim to update and renew our website to further raise our profile to the wider community. Our main priority for the coming year is to locate a more appropriate venue to further develop the Charity's aims and objectives, and to increase opportunities of providing for horse welfare with increased facilities. This will also enable us to increase or fundraising activities and develop an onsite retail outlet for donated goods and equipment.

Report of the Trustees (continued)
For the year ended 31 July 2021

Fundraising

Our virtual car boot sales were extremely successful and provided an income comparable with the actual car boot sales from the previous year.

Fundraising challenges via Facebook were successful and provided activities of a different type for people to enjoy whilst raising funds. When lockdown rules allowed, we were able to meet members of the public individually and in accordance with our risk assessment to sell some of the donated goods.

We were fortunate to receive a grant from the Jean Sainsbury Trust of £10,000 for staff salaries.

We obtained a £3,000 grant from Animal Friends, towards a large and specific vet bill, and to assist with payment we had an excellent response from our supporters. Donations to our Facebook fundraiser and a successful online auction enabled us to discharge the bill and provide ongoing care in accordance with veterinary advice and guidance.

A Petplan grant of £5,000 also assisted in providing much needed funds along with a personal donation of £1,000 from a supporter of the Charity.

A fundraiser at the end of our previous fiscal year by one of our supporters enabled us to purchase and install a solarium. This has been hugely beneficial, particularly when we have welfare cases in during the winter.

Marketing/ Technology

We continue to engage with the public and our supporters on a range of social media platforms, including Facebook, Twitter and Instagram and LinkedIn, while making good use of these free platforms to raise our profile and share our message. Our current website continues to be funded by a donation from a local business.

Trustee meetings continued to be held remotely online during lockdown.

We developed our access to Microsoft Teams to allow access to staff members, so that all horse and other necessary records, policies and procedures have a remote shared access.

Our experienced volunteer marketing professional is continuing her support and submitting regular and successful grant applications on our behalf. This is an area we hope will continue to develop now and in the future.

Summary

The 2020-2021 accounts demonstrate our resilience to continue and further our aims during challenging times. While the number of horses at the Centre remained consistent throughout the period, there was a perception that the public were appreciating the value of their animals as a point of focus and consistency through the difficulties of lockdown.

The covid lockdowns highlighted the resilience of the charity to continue to maintain financial stability using innovative ways to enhance the profile and primary purpose. The pandemic directly impacted the number

Hopton Rehab & Homing Centre

Report of the Trustees (*continued*)

For the year ended 31 July 2021

of horses the charity would normally take through the winter period. This is reflected in the expenditure on charitable activities and other consequential costs. The increase in veterinary costs is mainly because of a severe injury to one of the horses and the welfare cases we received into the Centre from other charities, one of which was in foal. We were delighted to receive funding to cover a significant proportion of these costs, as grants were primarily and understandably directed towards helping people cope with the challenging times.

The Charity remains in a strong position to continue its aims after lockdowns to support and help both animals and the public.

FINANCIAL REVIEW

The income of the charity was £85,853 for the year. Expenditure in furtherance of the charity's objectives was £88,137 whilst other expenditure totalled £8,787. This returned a deficit of £11,071 for the year (including £12,024 restricted funds designed for staffing costs until December 2021).

The support for the charity continues to grow and we are currently exploring some opportunities, which will realise our aim of having all horses on one site at our own premises. Due to the covid pandemic we were still unable to achieve phase 1 of our reserve fund. However, the charity has moved forward with a clear vision of realising our goals and furthering our main aims and objectives.

RESERVES POLICY AND GOING CONCERN

The Trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three month's reserves, rising to six months in the future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

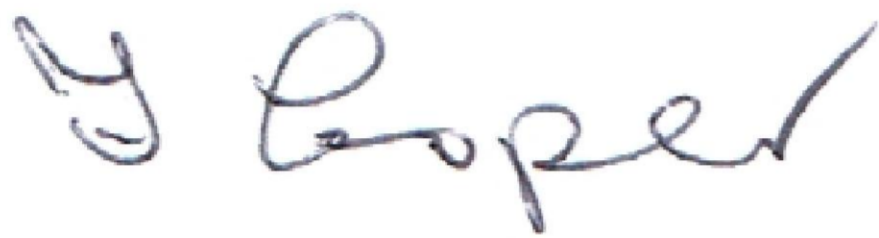
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

Hopton Rehab & Homing Centre**Report of the Trustees *(continued)*
For the year ended 31 July 2021**

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

On behalf of the Trustees:



T Cooper

24 May 2022



Section A

Independent Examiner's Report

Report to the trustees/
members of

Hopton Rehab & Homing Centre

On accounts for the year
ended

31 July 2021

Charity no
(if any)

1173847

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2021.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's
statement

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

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

26 May 2022

Name:

Mr Keith Thompson

Relevant professional
qualification(s) or body
(if any):

Address:

40 Cranmere Avenue, Tettenhall, Wolverhampton, West Midlands,
WV6 8TS

Hopton Rehab & Homing Centre

Statement of Income and Expenditure
For the year ended 31 July 2021

	Notes	2021		2020	
		£	£	£	£
Income					
Government Grants		11,841		-	
Other Grants		18,000		47,700	
Donations		37,847		45,834	
Livery Fees		6,010		7,771	
Re-charged Expenses		-		588	
Sale of Donated Goods		10,261		6,700	
Miscellaneous Sales		-		65	
Fundraising Events		179		447	
Gift Aid Claimed		1,263		1,528	
Other		449		186	
Interest Earned		3		9	
			<u>85,853</u>	<u>110,827</u>	
Expenditure					
Expenditure on Charitable Activities	1	88,137		68,783	
Governance Costs	2	8,787		7,087	
Fundraising Costs	4	-		3,905	
			<u>96,924</u>	<u>79,775</u>	
Nett Income/(Expenditure)			<u><u>(11,071)</u></u>	<u><u>31,052</u></u>	
Reconciliation of Funds					
Total funds brought forward			26,452	(4,601)	
Net movement in funds			(11,071)	31,053	
Total funds carried forward			<u><u>15,381</u></u>	<u><u>26,452</u></u>	

Hopton Rehab & Homing Centre

Statement of Assets and Liabilities
As at 31 July 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
S/H Horseboxes x 2			13,546		13,546
Current Assets					
Barclays Bank Current Account		649		88	
Barclays Bank Restricted Funds Account		12,024		14,232	
Barclays Bank Hay Fund Account		847		2,423	
Barclays Bank Reserves Account		4		7,892	
PayPal Account		221		-	
Cash		-		181	
Creditors Falling Due Within One Year					
Loans	3	(11,910)		(11,910)	
Nett Current Assets/(Liabilities)			1,835		12,906
Nett Assets/(Liabilities)			<u>15,381</u>		<u>26,452</u>
Reconciliation of Funds					
Restricted Funds			12,024		14,232
Unrestricted Funds			3,357		12,220
Total Funds Carried Forward			<u>15,381</u>		<u>26,452</u>

Approved by the board of trustees on 24 May 2022 and signed on its behalf by:-



T Cooper
Trustee

Notes to the Financial Statements
For the year ended 31 July 2021

	Notes	2021 £	2020 £
1. Expenditure on Charitable Activities			
Grazing, Stabling & Barn Space Rent		18,029	19,295
Forage, Feed & Supplements		9,246	8,704
Vet/Medicines		16,084	6,878
Farrier		5,866	5,030
Bedding		2,067	-
Tack, Equipment & Repairs		2,698	878
Staff Salaries		29,326	12,827
Casual Labour		617	10,314
Fuel		2,684	3,229
Trustee Expenses	5	237	394
Volunteer Expenses		54	20
Sundry		1,229	1,214
		<u>88,137</u>	<u>68,783</u>
2. Expenditure on Governance			
Advertising, Including Website Costs		10	573
Merchandise		164	184
Motor Vehicle Insurance, Tax and Maintenance		4,233	2,255
Printing, Postage & Stationery		311	343
Sundry		409	1,005
Light & Heat		-	50
Repairs		891	-
Liability Insurance		1,855	2,280
Refreshments & Cleaning		309	344
Subscriptions & Sundry Admin Expenses		605	52
		<u>8,787</u>	<u>7,087</u>
3. Loans			
The loan relates to funds received from Equitrain Limited, a company whose directors are also Trustees of this charity. There were no movements on this account during the year.			
4. Fundraising Expenses			
Fundraising Events		-	3,830
Other		-	75
		<u>-</u>	<u>1,777</u>
5. Trustee Expenses			
Expenses paid to trustees during the year represents reimbursements made to 2 trustees (2020 1 trustee) for expenditure incurred in their role as trustee. Trustees worked honorarily for the charity during the year and received no remuneration (2020 £nil).			
6. Bank and cash			
Bank and cash includes cash from the sale of goods along with cash drawn from the bank to fund expenditure. Cash from the sale of goods is generally set aside for the purpose of buying winter hay stocks.			

HOPTON REHAB & HOMING CENTRE

England & Wales - Charity number 1173847

Accounts

Hopton Rehab & Homing Centre

Registered Charity No: 1173847

Annual Report and Financial Statements

For the year ended 31 July 2020

**Financial Statements
For the year ended 31 July 2020**

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Registered Charity number 1173847

Hopton Rehab and Homing Centre**Report of the Trustees**

For the period ended 31 July 2020

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

CHARITY INFORMATION

Board of Trustees:
L Marriott-Lodge
T Cooper
R Holt
T Tregillus (Resigned 4 November 2019)
T Woolnough
S McMahon (Resigned 16 January 2020)

Correspondence address and principal office:
L Marriot-Lodge
12 Brooklands Park
Craven Arms
Shropshire
SY7 9RL

Charity number: 1173847

Independent examiner:
Maria Posiwnycz FCCA TEP MSWW
The Coach House
Church Road
Oxley
Wolverhampton
WV10 6AB

Bankers:
Barclays Bank PLC
Leicester
LE87 2BB

Hopton Rehab and Homing Centre

Report of the Trustees (*continued*)

For the period ended 31 July 2020

TRUSTEES

The following persons were in office as Trustees for the whole of the period from 1 August 2019 to the date of this report unless otherwise stated:

Board of Trustees:	L Marriott-Lodge
	T Cooper
	R Holt
	T Woolnough

REFERENCE AND ADMINISTRATIVE DETAILS

Hopton Rehab & Homing Centre is a registered charity, number 1173847. Its correspondence address is c/o L Marriot-Lodge, 12 Brooklands Park, Craven Arms, Shropshire, SY7 9RL.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered with the Charity Commission on 18 July 2017. Its constitution was adopted on 1 February 2017. The governing documents instruct the trustees to act in a way to promote the objects of the charity.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

Recruitment to the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. Potential Trustees are appointed by resolution passed at a properly convened meeting of the current trustees.

OBJECTIVES AND ACTIVITIES

The charitable object is the promotion of humane behaviour towards horses by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, or poor circumstances, through the provision of facilities for the reception, care and treatment of such animals and the rehoming of them.

We have referred to The Charity Commission's general guidance on Public Benefit Entities when reviewing our aims and objectives and in planning our future activities.

Hopton Rehab and Homing Centre

Report of the Trustees *(continued)*

For the period ended 31 July 2020

ACHIEVEMENTS AND PERFORMANCE

Overview

In our third full year as a registered charity we have continued to make financial progress, further building on the success of year two. We remain totally self-funding, although the £12k foundation loan from a local company in year one is yet to be repaid, with no repayments having been made this year. Our major outgoings again are rental of yards and grazing, farriery, veterinary bills, transport costs and provision of forage and feed for the horses. We have run most of the year at maximum capacity of 40 horses.

Throughout this year the breakdown of the horses coming to the centre has changed significantly, in the percentage of them needing rehabilitation against those whose owners have issues that prevent them from keeping their horse. This is in line with our purpose, of providing a service to, and assisting the health and wellbeing of, people whose circumstances have changed unavoidably and they can no longer look after their horse, whether through loss of income, health or even life.

We continue to engage with volunteers across a range of the charity's activities, enabling us to expand the scope of the skill-sets available to us. The aim is for the volunteers be co-ordinated and supported by a designated trustee, but for now they are under the supervision and guidance of the yard manager.

This year has seen us meet our aim of reducing rental costs, by sourcing cheaper premises local to our centre of operations in the Ludlow area, even though it meant forfeiting some of the facilities available to us previously.

Aim

We aim to reduce hay costs by reducing the maximum number of horses to 20 during the winter months, and sourcing good-quality hay from a local farmer at a reduced rate for bulk purchase. Now that we are in a position to begin to apply for grants, our immediate priority is to be able to employ two more part-time members of staff with equestrian experience. This will further reduce trustee time hands-on at the centre so that they can continue to apply themselves to growing the charity, and ultimately helping more of the local people in need of our services.

Fund raising

In order to support our cashflow, it is vital that we have a range of sources of regular income – never more-so than at present! We continued into our third financial year with the free, weekly market stall, selling donated goods, together with the monthly car boot sales. However, these were brought to an abrupt halt in March with the arrival of COVID-19 and lockdown. Public support in the form of donations of items for the sales has been fantastic, and vastly increased, for which we are extremely grateful. It is these donations alone that enabled the hay bill to be paid. Other planned fundraising events, including quizzes and bingo, also had to be abandoned, as no public functions could be organised. Not to be defeated, we ran a couple of virtual car boot sales online, which were very successful and hugely well-supported. An increase in the range of online funding and giving platforms has enabled us to offer the public a variety of methods to donate and become involved. We have also registered to be involved in an online lottery and obtained a licence to create our own lottery.

Having last year been able to purchase a second-hand 7.5 tonne horsebox by means of a successful 'Go Fund Me' appeal, coupled with generous sponsorship by local company Elevator Equestrian, we were

Hopton Rehab and Homing Centre

Report of the Trustees (*continued*)

For the period ended 31 July 2020

delighted this year to receive a grant from The Peter O’Sullivan Trust to purchase a second-hand 3.5 tonne horsebox. This has been a game-changer for several reasons, not least because it can be driven by a wider range of drivers. However, it is also more economical and easier to pilot around narrow country lanes.

At the same time, we were granted funds to employ two members of staff for a year, to facilitate some stability in the day-to-day care of the horses. We are most grateful to The Peter O’Sullivan Trust for this boost to our finances.

Marketing / Technology

We continue to employ a range of social media, including Facebook, Twitter and Instagram, making use of these free platforms to raise our profile and share our message. Trustee Bob (Terence) Woolnough has created for us a new and improved website, which is funded by a monthly donation from a local estate agent. Development of this website is enabling us to set up an online shop

Our usage of Microsoft Teams has been expanded this year, for holding online Trustee Meetings during lockdown. Despite a few technical hitches with poor internet connections and temperamental devices, we managed to work our way through a couple of agendas which would otherwise have had to be deferred or resulted in dozens of e-mails back and forth.

We have continued to avail ourselves of the volunteer services of an experienced marketer, to whom we are grateful for ongoing support and advice with fundraising and grant applications.

Forest, our Miniature Shetland Pony mascot, also had his outings curtailed by lockdown, having previously attended public events and visited care homes to publicise the charity and fill his bucket.

We hope to apply for further grants this year, targeting specific areas of need.

We would also like to make better use of social media fundraiser initiatives such as ‘Giving Tuesday’ by having a planned campaign calendar. Ideally, we would like to have a Fundraising Manager, able to focus on this area rather than trying to fit it in-between other tasks.

We were grateful for the discretionary grant which we received from Shropshire Council in relation to COVID-19, which helped us through the summer months. However, with no clear idea of when we will be able to resume normal fundraising activities, we envisage a long, hard winter ahead.

Summary

The 2019-2020 accounts reveal steady financial progress, inevitably hampered by COVID-19, but demonstrating a degree of sustainability that was not in place the previous year. The need for our services, and our ability to fulfil that need, has been underlined by an increase of 10% in horses rehomed. We are only able to achieve these results with the generosity of our donors and sponsors, to whom the Board of Trustees are extremely grateful.

Hopton Rehab and Homing Centre

Report of the Trustees (*continued*)

For the period ended 31 July 2020

FINANCIAL REVIEW

The income of the charity was £110,827 for the year. Expenditure in furtherance of the charity's objectives was £68,783 whilst other expenditure totalled £10,992. This returned a surplus of £31,052 for the year (including £14,232 restricted funds designated for staffing costs until January 2021).

We had hoped to achieve phase one of our reserve fund. However, under the circumstances we consider ourselves fortunate to have been able to cover our expenses. As stated last year, our long-term aim is to have our own premises, so that all the horses can be accommodated on one site. Apart from the sheer convenience, this would eliminate the labour and fuel costs incurred by having to visit multiple sites daily.

RESERVES POLICY AND GOING CONCERN

The trustees aim to maintain reserves at a level sufficient to cover costs related to each period, with a target to accumulate three months' reserves, rising to six months in the future.

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of the resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

On behalf of the Trustees:



R Holt

11 November 2020



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Hopton Rehab and Homing Centre

**On accounts for the year
ended**

31 July 2020

Charity no

1173847

Set out on pages

1 - 9)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2020

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

Maria P Posiwnycz

Date:

10 December 2020

Name:

Mrs Maria Posiwnycz

**Relevant professional
qualification(s) or body
(if any):**

Society of Trust and Estate Practitioners

Address:

The Coach House Church Road Oxley Wolverhampton

West Midlands WV10 6AB

STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD 1 August 2019 - 31 July 2020

	Notes	2020	2019
Income			
Grants		47,700	-
Donations		45,834	47,157
Livery Fees		7,771	15,360
Re-charged Expenses		588	990
Sale of Donated Lorry		-	1,100
Sale of Donated Goods		6,700	7,713
Miscellaneous Sales		65	
Fundraising Events		447	1,926
Gift Aid Claimed		1,528	772
Other		186	3,522
Interest Earned		9	1
		<u>110,827</u>	<u>78,542</u>
Expenditure			
Expenditure on Charitable Activities	1	68,783	64,477
Governance Costs	2	7,087	4,502
Fundraising Costs	4	3,905	1,803
		<u>79,775</u>	<u>70,782</u>
Nett Income/(Expenditure)		<u><u>31,052</u></u>	<u><u>7,760</u></u>
Reconciliation of Funds			
Total funds brought forward		- 4,601	- 12,361
Nett movement in funds		31,052	7,760
Total funds carried forward		<u><u>26,451</u></u>	<u><u>- 4,601</u></u>

STATEMENT OF ASSETS AND LIABILITIES
As at 31 July 2020

	Notes	2020	2019
Fixed Assets			
S/H Horseboxes x 2	5	13,546	3,346
Current Assets			
Barclays Bank Current Account		88	813
Barclays Bank Savings Account		-	5
Barclays Bank Restricted Funds Account		14,232	-
Barclays Bank Hay Fund Account		2,422	-
Barclays Bank Reserves Account		7,892	-
Cash		181	1,539
Hay Fund (Cash)	-	0	1,607
Creditors Falling Due Within One Year			
Loans	3 -	11,910	- 11,910
Nett Current Assets/(Liabilities)		<u>12,906</u>	<u>- 7,946</u>
Nett Assets/(Liabilities)		<u><u>26,452</u></u>	<u><u>- 4,601</u></u>
Reconciliation of Funds			
Restricted Funds		14,232	-
Unrestricted Funds		12,220	- 4,601
Total Funds Carried Forward		<u><u>26,452</u></u>	<u><u>- 4,601</u></u>

Approved by the board of trustees on 11 November 2020 and signed on its behalf by:-



Ruth Holt
Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 August 2019 - 31 July 2020

	2020	2019
1. Expenditure on Charitable Activities		
Grazing, Stabling & Barn Space Rent	19,295	22,382
Forage, Feed & Supplements	8,704	8,621
Vet/Medicines	6,878	4,766
Farrier	5,030	6,484
Bedding	-	642
Tack, Equipment & Repairs	878	2,593
Staff Salaries	12,827	-
Casual Labour	10,314	11,004
Schooling & Training	-	1,248
Fuel	3,229	3,452
Trustee Expenses	6 394	1,413
Volunteer Expenses	20	100
Sundry	1,214	447
	<u>68,783</u>	<u>63,152</u>
2. Expenditure on Governance		
Advertising, Including Website Costs	573	95
Merchandise	184	266
Vehicle Insurance	-	37
Motor Vehicle Insurance, Tax and Maintenance	2,255	-
Printing, Postage & Stationery	343	132
Sundry	1,005	788
Light & Heat	50	269
Computer Costs	-	86
Repairs	-	836
Liability Insurance	2,280	-
Refreshments & Cleaning	344	-
Subscriptions & Sundry Admin Expenses	52	-
	<u>7,087</u>	<u>2,509</u>
3. Loans		
The loan relates to funds received from Equitrain Limited, a company whose directors are also Trustees of this charity. There were no movements on this account during the year.	-	972
4. Fundraising Expenses		
Cost of Goods Sold	-	787
Fundraising Events	3,830	990
Other	75	-
	<u>3,905</u>	<u>1,777</u>
5. Asset Purchase		
A second, smaller, Secondhand Horsebox was purchased at a cost of £10,020 and a further £180 was spent on signwriting.	10,020	2,150
	180	1,196
	<u>10,200</u>	<u>3,346</u>
6. Trustee Expenses		
Expenses paid to trustees during the year represents reimbursements made to 1 trustees (2019 £1,413) for expenditure incurred in their role as trustee. Trustees worked honorarily for the charity during the year and received no remuneration (2019 nil).		
7. Bank and cash		
Bank and cash includes cash from the sale of goods along with cash drawn from the bank to fund expenditure.		
Cash from the sale of goods is generally set aside for the purpose of buying winter hay stocks.		