

**DURHAM DONKEY RESCUE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**



G D O'Hehir & Co
CHARTERED CERTIFIED ACCOUNTANTS

Durham Donkey Rescue Contents

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Durham Donkey Rescue
Trustees' Report For The Year Ended 5 April 2025

The trustees present their report and the financial statements for the year ended 5 April 2025.

Objectives and Activities

Aims and Objectives

Our overarching aim is to create a world where donkeys live free from suffering and their welfare is fully respected.

To achieve this aim, our key objectives are:

Rescue and Rehabilitation: To actively rescue donkeys who have been neglected, abused, or abandoned and provide them with a safe haven. This includes providing immediate veterinary care, proper nutrition, and a secure, compassionate environment for their physical and psychological recovery.

Lifetime Care: To offer permanent sanctuary to donkeys that cannot be rehomed due to age, health issues, or behavioral problems. We are committed to providing them with expert care for the rest of their lives, ensuring their comfort and dignity.

Education and Advocacy: To raise public awareness about the welfare needs of donkeys and mules. This involves educating owners on best practices for care and working with communities to prevent cruelty and neglect. We also advocate for stronger animal welfare legislation to protect donkeys.

Rehoming Program: To carefully assess and rehome donkeys who are suitable for a new life outside of the sanctuary. We have a rigorous rehoming process to ensure they are placed in loving and responsible homes where their needs will be met for life.

Community Engagement: To build a strong community of supporters, volunteers, and partners who share our passion for donkey welfare. Through events, volunteer opportunities, and outreach programs, we aim to connect people with our mission and inspire them to make a positive difference.

These objectives are measurable and guide our strategic planning, resource allocation, and daily operations, ensuring we remain focused on our core purpose and public benefit.

Public Benefit

For our donkey rescue charity, our public benefit policy is based on the following:

1. Advancement of Animal Welfare:

Our primary purpose is to advance animal welfare by preventing and relieving the suffering of donkeys. This includes:

Rescuing and rehabilitating donkeys: Providing shelter, expert veterinary care, and proper nutrition to donkeys who have been abused, neglected, or abandoned.

Providing lifetime care: Ensuring donkeys have a safe and secure home for the rest of their lives, regardless of their health or age.

Rehoming: Carefully finding suitable homes for donkeys that are able to be rehomed, which frees up our resources to help more donkeys in need.

2. Benefit to the Public:

While our direct beneficiaries are the donkeys themselves, our work provides a clear and identifiable benefit to the public in several ways:

Education and public awareness: We educate the public on the proper care of donkeys and the issues of animal cruelty and neglect. This raises the moral standards of the community and encourages responsible animal ownership.

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**Durham Donkey Rescue
Trustees' Report (continued)
For The Year Ended 5 April 2025**

Public Benefit - continued

Relief of suffering: The public derives a benefit from knowing that suffering donkeys are being cared for, and that they have a safe place to go.

Direct community benefits: Our work can also have direct benefits for the community, such as providing educational opportunities for children, engaging volunteers, and reducing the burden on local authorities by taking in animals that might otherwise be a public nuisance.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Ian Emmerson - Trustee
Mr John Duggan - Trustee
Mrs Clair McKay - Trustee (appointed 06/04/2024)

Charity Number

1201801

Principal Address

West Edmondsley Farm
Edmondsley
County Durham
DH7 6EY

Independent Examiner

Paul O'Hehir ACCA
G. D. O'Hehir & Co Ltd
Chartered Certified Accountants
Suite 2, Sm Business Centre
Barnfield Road
Spennymoor
County Durham
DL16 6EL

**Durham Donkey Rescue
Trustees' Report (continued)
For The Year Ended 5 April 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Ian Emmerson

Trustee
15/12/2025

Durham Donkey Rescue
Independent Examiner's Report to the Trustees of Durham Donkey Rescue
For The Year Ended 5 April 2025

I report to the trustees on my examination of the accounts of Durham Donkey Rescue (the Trust) for the year ended 5 April 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Paul O'Hehir ACCA
15/12/2025
Suite 2, Sm Business Centre
Barnfield Road
Spennymoor
County Durham
DL16 6EL

**Durham Donkey Rescue
Statement of Financial Activities
For The Year Ended 5 April 2025**

		5 April 2025	5 April 2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	137,508	81,830
Investments	4	66	32
		137,574	81,862
EXPENDITURE ON:			
Raising funds	6	(73,330)	(31,827)
Charitable activities:	6		
NET INCOME		64,244	50,035
NET MOVEMENT IN FUNDS		64,244	50,035
RECONCILIATION OF FUNDS:			
Total funds brought forward		50,035	-
TOTAL FUNDS CARRIED FORWARD	14	<u>114,279</u>	<u>50,035</u>

The notes on pages 7 to 12 form part of these financial statements.

Durham Donkey Rescue
Statement of Financial Position
As At 5 April 2025

		5 April 2025	5 April 2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	11	139,798	10,931
		<u>139,798</u>	<u>10,931</u>
CURRENT ASSETS			
Stocks	12	1,000	500
Cash at bank and in hand		57,501	53,205
		<u>58,501</u>	<u>53,705</u>
Creditors: Amounts Falling Due Within One Year	13	(84,020)	(14,601)
		<u>(25,519)</u>	<u>39,104</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>114,279</u>	<u>50,035</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>114,279</u>	<u>50,035</u>
NET ASSETS			
		<u>114,279</u>	<u>50,035</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		114,279	50,035
TOTAL FUNDS	14	<u>114,279</u>	<u>50,035</u>

On behalf of the board

Mr Ian Emmerson

Trustee
15/12/2025

The notes on pages 7 to 12 form part of these financial statements.

Durham Donkey Rescue
Notes to the Financial Statements
For The Year Ended 5 April 2025

1. General Information

Durham Donkey Rescue is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1201801. The principal address is West Edmondsley Farm, Edmondsley, County Durham, DH7 6EY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Our income is categorised to distinguish between funds that we can use for any charitable purpose and those with specific restrictions imposed by the donor.

Unrestricted Funds: This is the general income we can use at the discretion of the trustees to support our charitable objectives. It includes a significant portion of our donations, fundraising activities, and income from trading subsidiaries (e.g., selling merchandise). This flexibility is vital for covering essential, day-to-day costs like feed, vet bills, and staff wages.

Restricted Funds: These are funds given for a specific, donor-defined purpose. For example, a grant to build a new stable block or an appeal for a specific donkey's medical treatment would be classified as a restricted fund. We keep these funds separate and ensure they are used solely for the purpose for which they were intended.

Legacies: Donations received from a will are recognized when we have a clear entitlement to the funds, which is typically confirmed by probate.

Gift Aid: We recognize the full amount of donations eligible for Gift Aid, including the tax to be reclaimed from HMRC, at the time of the donation.

2.3. Resources Expended

We classify our resources expended into three main categories:

Charitable Activities: These are the direct costs of fulfilling our mission of rescuing and caring for donkeys. This includes the costs of feed, veterinary care, farrier services, medication, and the salaries of staff directly involved in animal care. It also covers the running costs of our rescue centers, such as utilities and maintenance.

Fundraising and Trading Costs: These are the expenses incurred to generate income for the charity. This includes costs related to fundraising events, marketing and advertising campaigns, and the costs of selling merchandise.

Governance and Administrative Costs: These are the costs of the charity's overall management and legal obligations. They include auditor fees, legal costs, insurance, and administrative staff salaries.

Durham Donkey Rescue
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Reducing Balance
Motor Vehicles	20% Reducing Balance
Fixtures & Fittings	10% Reducing Balance
Computer Equipment	25% Straight Line

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

5 April 2025	5 April 2024
Unrestricted funds	Unrestricted funds
£	£
137,508	81,830

Donations and gifts

4. Investment Income

5 April 2025	5 April 2024
Unrestricted funds	Unrestricted funds
£	£
66	32

Bank interest receivable

Durham Donkey Rescue
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

5 April 2025	5 April 2024
£	£
Depreciation of tangible fixed assets - owned	
17,656	3,523

6. Analysis of Expenditure

	5 April 2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	16,999	56,331	73,330

	5 April 2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	7,579	24,248	31,827

7. Support Costs

	5 April 2025
	Raising funds
	£
Employee costs	7,072
General administration	27,404
Depreciation	17,656
Interest payable	4,199
	56,331

Durham Donkey Rescue
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

	5 April 2024
	Raising funds
	£
Employee costs	7,685
General administration	13,040
Depreciation	3,523
	<u>24,248</u>

8. Independent Examiner's Remuneration

	5 April 2025	5 April 2024
	£	£
Independent examination of the financial statements	<u>720</u>	<u>600</u>

9. Staff Costs

Staff costs were as follows: £7,072.00

	5 April 2025	5 April 2024
	£	£
Wages and salaries	<u>7,072</u>	<u>7,685</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

11. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 6 April 2024	10,000	1,800	1,928	726	14,454
Additions	50,880	16,400	79,244	-	146,524
As at 5 April 2025	<u>60,880</u>	<u>18,200</u>	<u>81,172</u>	<u>726</u>	<u>160,978</u>
Depreciation					
As at 6 April 2024	2,500	360	482	181	3,523
Provided during the period	5,838	3,568	8,069	182	17,657
As at 5 April 2025	<u>8,338</u>	<u>3,928</u>	<u>8,551</u>	<u>363</u>	<u>21,180</u>

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Durham Donkey Rescue
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

Net Book Value

As at 5 April 2025	52,542	14,272	72,621	363	139,798
As at 6 April 2024	7,500	1,440	1,446	545	10,931

12. Stocks

	5 April 2025	5 April 2024
	£	£
Stock	1,000	500

13. Creditors: Amounts Falling Due Within One Year

	5 April 2025	5 April 2024
	£	£
Trade creditors	721	1
Other creditors	82,699	14,000
Accruals and deferred income	600	600
	84,020	14,601

14. Movement in Funds

	As at 6 April 2024	Income	Expenditure	As at 5 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	50,035	137,574	(73,330)	114,279
Total funds	50,035	137,574	(73,330)	114,279

	As at 1 February 2023	Income	Expenditure	As at 5 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	81,862	(31,827)	50,035
Total funds	-	81,862	(31,827)	50,035

15. Transactions with Trustees

Durham Donkey Rescue
Notes to the Financial Statements (continued)
For The Year Ended 5 April 2025

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

5 April 2025	5 April 2024
£	£

16. Related Party Disclosures

At the year end Ian Emmerson (Trustee) was owed £82,699 due to loan provided personally

Durham Donkey Rescue
Detailed Statement of Financial Activities
For The Year Ended 5 April 2025

	5 April 2025	5 April 2024
	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	137,508	81,830
	<u>137,508</u>	<u>81,830</u>
Investments		
Bank interest receivable	66	32
	<u>66</u>	<u>32</u>
	<u>137,574</u>	<u>81,862</u>
EXPENDITURE ON:		
Raising funds		
Opening stock - materials	(500)	-
Purchases	(17,499)	(8,079)
Closing stock - materials	1,000	500
Wages and salaries	(7,072)	(7,685)
Vehicle running costs	(4,261)	(1,705)
Repairs, renewals and maintenance	(16,354)	(6,280)
Insurance	(713)	(315)
Printing, postage and stationery	(441)	(463)
Advertising and marketing costs	(2,149)	(1,156)
Telecommunications	(326)	(273)
Independent examiner's fees	(720)	(600)
Professional fees	(2,186)	(1,680)
Credit card charges	(9)	(290)
Sundry expenses	(245)	(278)
Depreciation of plant and machinery	(5,838)	(2,500)
Depreciation of motor vehicles	(3,568)	(360)
Depreciation of fixtures and fittings	(8,069)	(482)
Depreciation of computer equipment	(181)	(181)
Loan interest payable	(4,199)	-
	<u>(73,330)</u>	<u>(31,827)</u>
	<u>(73,330)</u>	<u>(31,827)</u>
NET INCOME	<u>64,244</u>	<u>50,035</u>