

THE DEVON HORSE AND PONY SANCTUARY

England & Wales · Charity number 280784

Details

Status Registered

Legal form Other

Registered 1980-09-25

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

Contact

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Activities

Objects: (A) TO EXPOSE, PREVENT AND RELIEVE CRUELTY TO HORSES AND PONIES (WHICH EXPRESSION SHALL HEREIN INCLUDE DONKEYS AND MULES) AND TO PROTECT THEM FROM UNNECESSARY SUFFERING AND FOR THAT PURPOSE TO PROMOTE KNOWLEDGE OF THEIR PROPER CARE AND TREATMENT AMONG THE PUBLIC (B) TO RELIEVE PAIN AND SUFFERING IN HORSES OR PONIES WHICH ARE FOR ANY REASON PERMANENTLY OR TEMPORARILY UNFIT FOR WORK OR IN NEED OF CARE BY THE PROVISION, MAINTENANCE AND MANAGEMENT OF A SANCTUARY OR SANCTUARIES, STABLING OR GRAZING OR BY THE PROVISION OF SUITABLE WORK SITUATIONS UNDER THE SUPERVISION OF THE SANCTUARY OR BY ARRANG-ING FOR THEIR PAINLESS DESTRUCTION OR BY ANY COMBINATION OF SUCH MEANS AS AFORESAID. (C) TO PROVIDE FACILITIES FOR RECREATION OR OHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR THE BENEFIT OF PHYSICALLY HANDICAPPED CHILDREN AND MENTALLY HANDICAPPED CHILDREN HAVING NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, INFIRMITY AND DISABLEMENT WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.

Activities: Devon Horse and Pony Sanctuary is dedicated to the care, of equines in need. We provide a loving home for equines to the end of their days and in appropriate cases will find the right loan home for the right animal. We also provide a permanent home for retired Police horses and other working equines. We will

also take in emergency neglect cases and provide the appropriate care.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- France
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£204,358	£175,455	-	-
2024-06-30	£179,520	£166,120	-	-
2023-06-30	£159,175	£98,967	-	-
2022-06-30	£55,496	£79,550	-	-
2021-06-30	£127,944	£140,245	-	-

Trustees

Name	Role	Appointed
ROLAND EDWARD PHILLIPS	Chair	
Dr Alison Julie Stokes		2013-11-03
Louise Henwood		2016-12-19

THE DEVON HORSE AND PONY SANCTUARY

England & Wales - Charity number 280784

Accounts

**THE DEVON HORSE AND PONY SANCTUARY
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

**The Devon Horse and Pony Sanctuary
Contents**

	Page
Trustees' Report	1—7
Independent Examiner's Report	8
Statement of Financial Activities	10
Statement of Financial Position	11
Notes to the Financial Statements	12—15
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	16

The Devon Horse and Pony Sanctuary

Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

The charity's objects are:

- To expose prevent and relieve cruelty to horses and ponies (donkeys and mules) and to protect them from unnecessary suffering and for that purpose to promote knowledge of their proper care and treatment among the public.
- To relieve pain and suffering in horses or ponies which for any reason permanently or temporarily unfit for work or in need of care by the provision of maintenance and management of a sanctuary or sanctuaries stabling and grazing or by the provision of suitable work situations under the supervision of the sanctuary or by arranging for their painless destruction or by any combination of such means aforesaid.
- To provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the benefit of physically handicapped children or mentally handicapped children in need of such facilities by reason of their youth infirmity and disablement with the object of improving their condition of life. Chairman's Report the Trustees, who meet on a regular basis, direct the charity's policy and general management of the sanctuaries.

Public Benefit

The trustees are mindful of the expectation placed on charities to provide a public benefit. All decisions and future plans are made with due regard to the current Charity Commission's Guidelines.

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.

Achievements and Performance

Main Achievements

History in brief

The Devon Horse and Pony sanctuary has been in existence since 1976 and became a registered charity in 1981. Sylvia and Terry Phillips, the original founders and trustees worked tirelessly to ensure that the ponies, horses and donkeys that came to the sanctuary received the best possible care. We continue that commitment and since 1981 to present day, the numbers of animals that have a home with DHAPS have remained fairly constant at between forty and fifty which includes animals out on loan.

The Charity has continued to support and care for unwanted sick and neglected animals. Despite age related problems and various long-term infirmities, which the animals had when they came to the sanctuary, all are in remarkable health and appear very happy with their circumstances. This can be attributed to the dedication and professional care given to these animals by the staff and volunteers at the sanctuaries.

During this reporting year we have continued to build on our good work with local community organisations dedicated to helping young people with mental health issues. We have found that visits by small groups, normally two to four including carers has been the most effective.

We have continued building upon these relationships and have also been asked to provide a space for one-to-one therapy sessions for mental health professionals and their patients. The office has been used in this way to great effect.

A combination of time spent with our wonderful animals and the remote and peaceful location has continued to be of great benefit. Not only to our visitors but also to the horses, ponies and donkeys in our care. We pay great attention to the animals needs and at no time do we allow them to be subjected to any stress.

The trustees recognise that as a modern charitable organisation we must be flexible enough to match current conditions which can not only adapt to animal welfare issues but also meet the changing needs and be of benefit to the local community.

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**The Devon Horse and Pony Sanctuary
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Main Achievements - continued

The location of the sanctuary in Devon is unsuitable to entertain large numbers of visitors to help fund the charity. Access is very difficult; on occasions we have to collect visitors in a charity seven-seater vehicle from a nearby carpark if they are not confident enough to negotiate the narrow lanes. Hard standing is limited for parking and to disturb the peace of this wonderful environment would be a great shame and would undoubtedly bring the sanctuary into conflict with its near neighbors. To this end we will continue to improve the sanctuary for wildlife and other conservation projects. Because of these conservation efforts the sanctuary is now teeming with birdlife and other wild animals, which is again of benefit to our visitors with special needs.

We have not and do not expect any increase in visitor numbers or any increase in traffic. We continue to keep the sanctuary as quiet and as peaceful as we can not only for the benefit of our young people with mental health difficulties but also to help the equines that have suffered trauma in the course of their duties or through stress before coming to the sanctuary.

Visits by the general public are by prior appointment.

From our experiences we know that our therapy horses can help people of all ages, backgrounds and just spending quiet time in this beautiful environment and enjoying nature can be of great benefit to all.

During this financial year it can be seen that the marketing campaign focused on solicitors which was put into place several years ago has continued to bring in funds allowing the charity to improve facilities at the sanctuary. The cost of feed and hay has increased greatly but continues to be in plentiful supply. We continue to provide the very best care for our animals and only use the highest quality feeds and forage.

Advice and assistance

We provide advice and assistance to people with problems involving their horses, ponies and donkeys.

This advice is mainly given as a result of enquiries on our website and over the telephone. In the past we have visited animals on behalf of other animal welfare organisations.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate exposure to major risks.

Rehabilitation and Re-Homing

A great deal of time, effort and resources is spent on the rehabilitation of sick or problem animals in order that they can be put out on loan, to free up space for other needy animals.

During 2024/2025 we continued to re-home suitable equines to approved loan homes. These homes are subjected to a rigorous inspection before an animal is put out on loan and only with the security of a British Horse Society agreement.

The animal is visited initially at least three times in the first year and at least once a year thereafter.

We always make sure that animals receive all necessary health care and in particular ensure that their vaccinations are up to date, we also ensure that they are properly wormed and documented, and their hooves are kept in good condition. In the case of moorland ponies on loan, particular attention is paid to the problem of laminitis.

Some of our animals are unsuitable for loan or are in the process of rehabilitation and are kept on sanctuary premises, particularly the retired Police horses.

Every animal in the care of the sanctuary is assessed and every effort is made to meet each individual's needs. We will only use the best husbandry and veterinary care and where necessary animals will be sent to veterinary Hospital for treatment. We will put down an animal only on the advice of our vet and after all other avenues have been tried. We will never destroy a healthy animal.

In addition to Blackdown/Selworthy Equine Vets we have also taken on the services of 'Tor Equine' Both have provided an excellent service, they have helped to ensure that we maintain a programmed and recorded inoculations for all animals and that all vaccinations are kept up to date.

They are called out by staff immediately if a problem has arisen and one or the other are always available in an emergency. During this reporting period they have attended quickly and have treated the animals with great care and professionalism.

Community Partnerships

We continue to work with our partners within the local community as previously mentioned.

Rehoming Register

Our rehoming register has become one of the most important aspects of the work that we do.

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**The Devon Horse and Pony Sanctuary
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Main Achievements - continued

We have been developing the register over the years and trying different methods to improve the service that we provide and as such we are helping many more animals to find a safe and secure home.

How it works: In the main the equines that are registered are not neglected or cruelly treated, quite the opposite many of our enquiries are from people who are desperate to find a good home for an animal that is loved and well cared for. But the owners' circumstances may have changed for many reasons. There are far too many equines in need for the small number of spaces available through the various re-homing charities. Often these equines face a bleak future, and many are destroyed.

We also register from enquiries by phone and online potential loanees who would like to offer a home.

Sadly, bitter experience has taught us that not everyone is completely truthful either about the horse or pony being put up for adoption or the potential loan home is not always suitable for a variety of reasons, which are not apparent despite a long list of questions and will only be revealed by a personal welfare visit.

We know that if an unsuitable animal is sent to the wrong home, then the situation for that animal can quickly become untenable, causing unnecessary stress and suffering.

By conducting a welfare visit to both animal and potential loan home we can avoid this situation developing into a potential tragedy for both equine and the humans involved.

This may seem an expensive and time-consuming solution, but it works. And we can help far more animals in this way and be assured of a far higher success rate.

We do try to limit the distances involved but each case is judged on its merits. We note that some of the larger welfare charities such as the Blue Cross are adopting similar schemes.

This was highlighted recently, a couple who had rescued a horse some years ago decided that they were no longer fit enough to look after their horse and they were also going to lose their field, this is a common story they asked for help to find a suitable home. On the details that they gave via the register we decided that we would be able to find the horse a good home. I conducted a welfare visit and was horrified by the condition and age of the horse, sadly I advised that the poor horse should be put to sleep. Fortunately, they agreed, without a welfare visit we may have arranged for the animal to either come to us or go out on loan, based on the information given. The real cost isn't the resources that we would have wasted on transport etc., but the stress caused to a very old ill animal.

Other welfare charities appear to re-home many more animals but then have to take them back, as insufficient time has been spent researching suitability.

We know that if you rehome an animal without the proper checks and most importantly a home visit to both the prospective home but also the animal in question, then you can unnecessarily cause an equine stress by having to transport it twice. Once to take the unfortunate animal to its prospective new home and a second journey to bring the animal back again as either the home wasn't suitable, or the equine wasn't as described by the owner.

We have found that the best way forward is to not involve the Sanctuary at all. People who want to go on the register after an initial phone interview with one of the staff then must fill out an extensive online form describing exactly what kind of home they can offer or the exact requirements of the equine.

Sometimes people don't always understand the needs of their equine and it is our responsibility to ensure that we get a very clear idea of who is suitable to offer a loan home and if an animal is suitable for that home. In the long run it is a great deal more cost effective to go and see a home or an animal than to transport an animal and find that you need to take it back again.

All parties involved have to sign a disclaimer making it quite clear that the animal is not the property of DHAPS and we will not be responsible for the equine should things not work out. Other than the visits by the charity staff both parties are responsible for the transport of the horse or pony. This can be anywhere in the UK.

Through the register we act as a central point of contact where we can find an appropriate home and carer. We make sure all possible safeguards are put in place to protect the interests of the animal and this will mean a stringent inspection will need to be carried out.

Working Horses

Priority is always given to cruelty and emergency cases and moorland rescues. On occasions a foal or pony may be found injured or suffering from hyperthermia on the moor and is either brought to us or we will go out to the animal in distress with the charity horse trailer and rescue the animal. We will then trace the owner and after the appropriate emergency care will return the animal to the owner. A new mobile shelter has been fitted out to help us with this work and to provide a sick bay.

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**The Devon Horse and Pony Sanctuary
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Main Achievements - continued

The sanctuary continues to provide a home for retired Police horses and other working animals that have served the community. The Police have neither the funds nor facilities to keep those no longer fit for duty. We, like the Police and public, feel they deserve a happy retirement after years of service on hard roads, coping with traffic fumes and performing a stressful and sometimes dangerous job.

Despite the expense of feeding so many large animals, plus all the other resident horses, ponies and donkeys, the Trustees are resolved, wherever possible, never to refuse a suitable working horse and in particular a Police horse that needs a retirement home.

Retired Police horses are valuable animals and there is a long waiting list of people willing to give them a home, if they can ride them!

If they cannot be ridden, then they are often unwanted as they are large and expensive to keep. The Police often struggle to find them a suitable placement.

We have found that in most instances they make wonderful therapy horses, having great empathy with people suffering from trauma especially PTSD and autism. We only take the horses that cannot be re-homed elsewhere and face a bleak future.

Activities in France

At present we have 12 equines in France which are the property of DHAPS, some of these are kept at the premises and are cared for in the same way as they would be in Devon. Most of these animals are elderly or cannot be transported. We also have animals out on short term loan, and they are also inspected on a regular basis with the expectation that they can always return. These duties are carried out by a combination of paid contract staff and volunteers.

Financial Review

Financial Position

The Sanctuary's income for the year was £204,358.

The ability to maintain all the animals is due to the help of kind and loyal supporters, who send regular donations and remember the animals when making a Will. Also, to the Trustees of various Trusts who kindly make grants to assist with specific projects.

These grants, legacies and donations have enabled the Charity Trustees over the years to purchase land and buildings, and the machinery necessary to keep its land and its fencing in good condition. It is the Trustees' policy to invest monies to provide on-going income and future security, also to maintain the maximum number of animals possible without detriment to those already in residence.

The overall surplus for the year amounted to £28,903 providing a total fund balance of £789,493 at the end of the year.

This is more fully reflected on pages 10 and 11 of the financial statements.

Charity assets are held in respect of the provisions of the sanctuary, fundraising and governance purposes. The trustees are of the opinion that the charity's assets are available and adequate to enable it to fulfil its obligations.

The trustees feel that the position at the end of the year is satisfactory and puts us in a position to continue meeting the needs and commitment laid out in the charity constitution.

Additional Note

Reserves and Investment Policies

The trustees are very pleased to report that the value of the charity investments have remained secure and increased in value.

The Trustees strive to make our work cost effective, administrative costs are kept to the minimum and a very high percentage of every penny donated was used directly in the care of the equines and to making improvements to their already comfortable living conditions. Very little money has been spent on administration.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least six months of charitable expenditure devoted to the upkeep of the animals.

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**The Devon Horse and Pony Sanctuary
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Additional Note - continued

In the past, when on very rare occasions reserves have dropped below a safe level, the Phillips family have made personal funds available without interest, to keep the charity free from debt and in most instances these funds are then donated to the charity. This hasn't been necessary for many years.

The Charity owns the sanctuary land and buildings at Southcott. 'The Old Barn' has been renovated to a high standard and the 'office' is now modern and well equipped which meets with current employment laws and greatly increases the value of the charity investment.

All fund raising and administrative work is now computer based and we are able to raise our profile through social media, the office which is vital to this work has been future proofed and should not need any further investment for many years. The office can also be used as a quiet space for one-to-one therapy.

It is incumbent on the trustee to ensure that the charity assets maintain and increase in value, and we are pleased to report that the value of the charity land has quadrupled. There are no plans to sell the charity assets,

Stables and field shelter have been repaired and improved access and movement across the sanctuary has also been improved.

CCTV monitoring has been installed throughout improve security.

Structure, Governance and Management

Governing Document

The governing document of the charity is its trust deed dated 1 July 1980, as amended on 3 April 2010.

The number of trustees is limited to seven and meetings will be quorate when three trustees are present.

The Devon Horse and Pony Sanctuary ("DHAPS") is a member of The National Equine Welfare Council.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Reference and Administrative Details

Trustees

Mr R E Phillips - Chairman

Ms A J Stokes - Secretary

Ms L Henwood

Charity Number

280784

Principal Address

The Devon Horse and Pony Sanctuary

The Old Barn, Southcott

Manaton

Devon

TQ13 9UW

Independent Examiner

Mr H Binmore

THB-Accountants

Office 1, The Tannery

Mardle Way

Buckfastleigh

Devon

TQ11 0AG

Bankers

National Westminster Bank Plc

45 Fore Street

Bovey Tracey

Devon

TQ13 9BP

Credit Agricole Charente Perigord

Brantome

Bp 15 Brantome

24310 Brantome en Perigord

France

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

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ME19 4JQ

Solicitors

Foot Anstey

Senate Court

Southernhay Gardens

Exeter

Devon

EX1 1NT

**The Devon Horse and Pony Sanctuary
Trustees' Report (continued)
For The Year Ended 30 June 2025**

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



Mr R E Phillips
Trustee

1 April 2026

I report to the trustees on my examination of the accounts of The Devon Horse and Pony Sanctuary (the Trust) for the year ended 30 June 2025.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and
- the charity complies with relevant laws and regulations.

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.



Mr H Binmore
THB-Accountants
1 April 2026
Office 1, The Tannery
Mardle Way
Buckfastleigh
Devon
TQ11 0AG

The Devon Horse and Pony Sanctuary
Statement of Financial Activities
For The Year Ended 30 June 2025

		2025	2024
		Unrestricted	Unrestricted
	Notes	funds	funds
		£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	204,358	179,520
EXPENDITURE ON:			
Charitable activities	4	(175,455)	(166,120)
NET INCOME		28,903	13,400
NET MOVEMENT IN FUNDS		28,903	13,400
RECONCILIATION OF FUNDS:			
Total funds brought forward		760,590	747,190
TOTAL FUNDS CARRIED FORWARD		789,493	760,590

The notes on pages 12 to 15 form part of these financial statements.

The Devon Horse and Pony Sanctuary
Statement of Financial Position
As At 30 June 2025

		2025	2024
		Unrestricted	Total funds
	Notes	funds	
		£	£
FIXED ASSETS			
Tangible Assets	8	694,592	663,008
Investments	9	845	845
		695,437	663,853
CURRENT ASSETS			
Debtors	10	-	23,842
Cash at bank and in hand		94,836	74,485
		94,836	98,327
Creditors: Amounts Falling Due Within One Year	11	(780)	(1,590)
NET CURRENT ASSETS (LIABILITIES)		94,056	96,737
TOTAL ASSETS LESS CURRENT LIABILITIES		789,493	760,590
NET ASSETS		789,493	760,590
FUNDS OF THE CHARITY			
Unrestricted Funds		789,493	760,590
TOTAL FUNDS		789,493	760,590
On behalf of the board			

Mr R E Phillips
Trustee
1 April 2026

The notes on pages 12 to 15 form part of these financial statements.

The Devon Horse and Pony Sanctuary
Notes to the Financial Statements
For The Year Ended 30 June 2025

1. General Information

The Devon Horse and Pony Sanctuary is an unincorporated charity registered with the Charity Commission, registered charity number 280784 . The principal address is The Devon Horse and Pony Sanctuary, The Old Barn, Southcott, Manaton, Devon, TQ13 9UW.

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

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on the accruals basis and includes any irrecoverable VAT.

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:

Freehold	10% reducing balance
Motor Vehicles	10% - 20% reducing balance
Fixtures & Fittings	20% reducing balance

2.5. 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

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	1,209	21,117
Legacies	197,149	158,403
Grants	6,000	-
	<u>204,358</u>	<u>179,520</u>

The Devon Horse and Pony Sanctuary
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

4. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 5)
	£	£
Charitable activities	22,395	153,060
		Total
		£
		175,455
	2024	
	Activities undertaken directly	Support costs (see note 5)
	£	£
Charitable activities	34,860	131,260
		Total
		£
		166,120

5. Support Costs

	2025
	Charitable activities
	£
Employee costs	28,996
Premises expenses	67,835
General administration	23,734
Depreciation	32,495
	153,060
	2024
	Charitable activities
	£
Employee costs	23,163
Premises expenses	54,068
General administration	20,600
Depreciation	33,429
	131,260

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	780	795

7. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

The Devon Horse and Pony Sanctuary
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

8. Tangible Assets

	Land & Property			
	Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 July 2024	821,741	188,478	19,940	1,030,159
Additions	-	60,268	3,811	64,079
As at 30 June 2025	821,741	248,746	23,751	1,094,238
Depreciation				
As at 1 July 2024	249,171	104,666	13,314	367,151
Provided during the period	16,000	14,408	2,087	32,495
As at 30 June 2025	265,171	119,074	15,401	399,646
Net Book Value				
As at 30 June 2025	556,570	129,672	8,350	694,592
As at 1 July 2024	572,570	83,812	6,626	663,008

9. Investments

	Listed £
Cost or Valuation	
As at 1 July 2024	845
As at 30 June 2025	845
Provision	
As at 1 July 2024	-
As at 30 June 2025	-
Net Book Value	
As at 30 June 2025	845
As at 1 July 2024	845

10. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	-	23,842

11. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	780	1,590

12. Transactions with Trustees

The Devon Horse and Pony Sanctuary
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

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

2025	2024
£	£

13. Related Party Disclosures

La Grange is a fifty-acre farm set in France which is co-owned by Mr and Mrs Phillips (Mr Phillips is a trustee).

The Devon Horse and Pony Sanctuary make use of the land and buildings. Mr and Mrs Phillips reside in the house. The charity settles the majority of expenditure on the property that relates to its charitable activities.

The property enables the Sanctuary to assist unwanted and ill-treated horses, ponies and donkeys and in particular retired police horses from the UK. It also provides direct benefit to a large number of UK residents visiting France.

Events, functions and open days are held in the house and on the property to raise funds for the direct benefit of the charity animals.

Two rooms are put aside as offices in the house and a gift shop built in the grounds at Mr and Mrs Phillips' expense, this could also be used as an office if necessary. The kitchen is used to provide food for the various functions.

The house is used to entertain a constant stream of visitors, supporters and other charity related benefactors.

The house is also used to provide residential accommodation for work experience places and work away labour.

Mr and Mrs Phillips are permanently on site and work long hours without remuneration on behalf of the charity and are always on hand in case of emergency or other need. This greatly reduces the cost of day-to-day labour.

The Devon Horse and Pony Sanctuary
Detailed Statement of Financial Activities
For The Year Ended 30 June 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	1,209	16,477
Donations from individuals	-	4,640
Legacies	197,149	158,403
Grants	6,000	-
	204,358	179,520
	204,358	179,520
EXPENDITURE ON:		
Charitable activities		
Veterinary, farrier and fodder costs	(22,395)	(34,860)
Wages and salaries	(28,562)	(22,725)
Staff welfare	(434)	(438)
Rates	(168)	(1,969)
Light and heat	(3,704)	(3,915)
Water rates	(2,271)	(2,512)
Repairs and maintenance	(58,813)	(42,661)
Premises insurance	(2,879)	(3,011)
Travel, transport and fuel costs	(6,758)	(13,995)
Printing, postage and stationery	(259)	-
Advertising and marketing costs	(5,358)	(2,086)
Telecommunications	(796)	(1,007)
Independent examiner's fees	(780)	(795)
Professional fees	(8,644)	(1,455)
Bank charges	(190)	(266)
Sundry expenses	(949)	(996)
Depreciation of motor vehicles	(14,408)	(12,274)
Depreciation of fixtures and fittings	(2,087)	(808)
Depreciation of freehold land and property	(16,000)	(14,853)
Loss on disposal of tangible fixed assets	-	(5,494)
	(175,455)	(166,120)
	(175,455)	(166,120)
NET INCOME	28,903	13,400

Accounts

The Devon Horse and Pony Sanctuary

Trustees' Report and Financial Statements

Year ended 30 June 2024

Charity registration number: 280784

The Devon Horse and Pony Sanctuary

Reference and administrative information

Year ended 30 June 2024

Registered charity name	The Devon Horse and Pony Sanctuary
Charity registration number	280784
Governing Instrument	Declaration of Trust dated 1 July 1980 (amended 3 April 2010)
Registered address	The Devon Horse and Pony Sanctuary The Old Barn Southcott Manaton Devon TQ13 9UW
Trustees	Mr R E Phillips (Chairman) Ms A J Stokes (Secretary) Ms L Henwood
Bankers	National Westminster Bank Plc 45 Fore Street Bovey Tracey Devon TQ13 9BP Credit Agricole Charente Perigord Brantome Bp 15 Brantome 24310 Brantome en Perigord France CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiner	John Rowe FCA CTA The Old School House Blagdon Road Paignton Devon TQ3 3YA
Charity solicitors	Foot Anstey Senate Court Southernhay Gardens Exeter EX1 1NT

The Devon Horse and Pony Sanctuary

Contents

Year ended 30 June 2024

	Page
Trustees' Report	1
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Structure, Governance and Management

The governing document of the charity is its trust deed dated 1 July 1980, as amended on 3 April 2010.

The number of trustees is limited to seven and meetings will be quorate when three trustees are present.

The Devon Horse and Pony Sanctuary ("DHAP") is a member of The National Equine Company.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Objects and Activities of the Charity and Achievements for the Year

The charity's objects are:

- To expose prevent and relieve cruelty to horses and ponies (donkeys and mules) and to protect them from unnecessary suffering and for that purpose to promote knowledge of their proper care and treatment among the public.
- To relieve pain and suffering in horses or ponies which for any reason permanently or temporarily unfit for work or in need of care by the provision of maintenance and management of a sanctuary or sanctuaries stabling and grazing or by the provision of suitable work situations under the supervision of the sanctuary or by arranging for their painless destruction or by any combination of such means aforesaid.
- To provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the benefit of physically handicapped children or mentally handicapped children in need of such facilities by reason of their youth infirmity and disablement with the object of improving their condition of life. Chairman's Report The Trustees, who meet on a regular basis, direct the charity's policy and general management of the sanctuaries.

Public Benefit

The trustees are mindful of the expectation placed on charities to provide a public benefit. All decisions and future plans are made with due regard to the current Charity Commission's Guidelines.

History in brief

The Devon Horse and Pony sanctuary has been in existence since 1976 and became a registered charity in 1981. Sylvia and Terry Phillips, the original founders and trustees worked tirelessly to ensure that the ponies, horses and donkeys that came to the sanctuary received the best possible care. We continue that commitment and since 1981 to present day the numbers of animals that have a home with DHAPS have remained fairly constant at between forty and fifty which includes animals out on loan.

The Charity has continued to support and care for unwanted sick and neglected animals. Despite age related problems and various long-term infirmities, which the animals had when they came to the sanctuary, all are in remarkable health and appear very happy with their circumstances. This can be attributed to the dedication and professional care given to these animals by the staff and volunteers at the sanctuaries.

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

This reporting period has seen the end of covid restrictions and has made our operation far easier. Not only in the movement of animals and welfare checks but also, we have been able to welcome new volunteers who are greatly appreciated.

During this reporting year we have continued to build on our good work with local community organisations dedicated to helping young people with mental health issues. We have found that visits by small groups, normally two to four including carers has been the most effective.

We have continued building upon these relationships and have also been asked to provide a space for one-to-one therapy sessions for mental health professionals and their patients. The office has been used in this way to great effect.

A combination of time spent with our wonderful animals and the remote and peaceful location has continued to be of great benefit. Not only to our visitors but also to the horses, ponies and donkeys in our care. We pay great attention to the animals needs and at no time do we allow them to be subjected to any stress.

The trustees recognise that as a modern charitable organisation we must be flexible enough to match current conditions which can not only adapt to animal welfare issues but also meet the changing needs and be of benefit to the local community.

The location of the sanctuary in Devon is unsuitable to entertain large numbers of visitors to help fund the charity. Access is very difficult; on occasion we have to collect visitors in the charity's seven-seater vehicle from nearby carparks. Hard standing is limited for parking and to disturb the peace of this wonderful environment would be a great shame and would undoubtedly bring the sanctuary into conflict with its near neighbours. To this end we will continue to improve the sanctuary for wildlife and other conservation projects. Because of these conservation efforts the sanctuary is now teeming with birdlife and other wild animals, which is again of benefit to our visitors with special needs.

We have not and do not expect any increase in visitor numbers or any increase in traffic. We continue to keep the sanctuary as quiet and as peaceful as we can not only for the benefit of our young people with mental health difficulties but also to help the equines that have suffered trauma in the course of their duties or through stress before coming to the sanctuary.

Visits by the general public are not encouraged other than in small numbers and by prior appointment.

From our experiences we know that our therapy horses can help and just spending quiet time in the beautiful environment and enjoying nature can be of great benefit, in particular without hordes of visitors.

During this financial year it can be seen that the marketing campaign focused on solicitors which was put into place several years ago has continued to bring in funds allowing the charity to improve facilities at the sanctuary. The cost of feed and hay has increased greatly but continues to be in plentiful supply. We continue to provide the very best care for our animals and only use the highest quality feeds and forage.

Rehabilitation and Re-Homing

A great deal of time, effort and resources are spent on the rehabilitation of sick or problem animals in order that they can be put out on loan, to free up space for other needy animals.

During 2023/24 we continued to re-home suitable equines to approved loan homes. These homes are subjected to a rigorous inspection before an animal is put out on loan and only with the security of a

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

BHS agreement.

The animal is visited initially at least three times in the first year and at least once a year thereafter.

We always make sure that animals receive all necessary health care and in particular ensure that their vaccinations are up to date. We also ensure that they are properly wormed and documented and their hooves are kept in good condition. In the case of moorland ponies on loan, particular attention is paid to the problem of laminitis.

Some of our animals are unsuitable for loan or are in the process of rehabilitation and are kept on sanctuary premises.

Every animal in the care of the sanctuary is assessed and every effort is made to meet each individual's needs. We will only use the best husbandry and veterinary care and where necessary animals will be sent to veterinary Hospital for treatment. We will put down an animal only on the advice of our vet and after all other avenues have been tried. We will never destroy a healthy animal.

In addition to Blackdown Equine Vets we have also taken on the services of 'Tor Equine' Both have provided an excellent service, they have helped to ensure that we maintain a programme of inoculation and that all vaccinations are kept up to date. They are called out by staff immediately if a problem has arisen and one or the other are always available in an emergency. During this reporting period they have attended quickly and have treated the animals with great care and professionalism.

Advice and Assistance

We provide advice and assistance to people with problems involving their horses, ponies and donkeys.

This advice is mainly given as a result of enquiries on our website and over the telephone. In the past we have visited animals on behalf of other animal welfare organisations.

Community Partnerships

We continue to work with our partners within the local community as previously mentioned.

Re-homing Register

Our rehoming register has become one of the most important aspects of the work that we do.

We have been developing the register over the years and trying different methods to improve the service that we provide and as such we are helping many more animals to find a safe and secure home.

As a small charity we are only able to offer a home to a relatively small number of equines. The rehoming register has proved to be an efficient and effective way of helping many horses and ponies in need.

How it works: In the main the equines that are registered are not neglected or cruelly treated, quite the opposite many of our enquiries are from people who are desperate to find a good home for an animal that is loved and well cared for. But the owners' circumstances may have changed for many reasons. There are far too many equines in need for the small number of spaces available through the various re-homing charities. Often these equines face a bleak future, and many are destroyed.

We also register from enquiries by phone and online potential loanees who would like to offer a home.

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

Sadly, bitter experience has taught us that not everyone is completely truthful either about the horse or pony being put up for adoption or the potential loan home is not always suitable for a variety of reasons, which are not apparent despite a long list of questions and will only be revealed by a personal welfare visit.

We know that if an unsuitable animal is sent to the wrong home, then the situation for that animal can quickly become untenable, causing unnecessary stress and suffering.

By conducting a welfare visit to both animal and potential loan home we can avoid this situation developing into a potential tragedy for both equine and the humans involved.

This may seem an expensive and time-consuming solution, but it works. And we can help far more animals in this way and be assured of a far higher success rate.

We do try to limit the distances involved but each case is judged on its merits. We note that some of the larger welfare charities such as the Blue Cross are adopting similar schemes.

This was highlighted recently, a couple who had rescued a horse some years ago decided that they were no longer fit enough to look after their horse and they were also going to lose their field, this is a common story they asked for help to find a suitable home. On the details that they gave via the register we decided that we would be able to find the horse a good home. I conducted a welfare visit and was horrified by the condition and age of the horse, sadly I advised that the poor horse should be put to sleep. Fortunately, they agreed, without a welfare visit we may have arranged for the animal to either come to us or go out on loan, based on the information given. The real cost isn't the resources that we would have wasted on transport etc., but the stress caused to a very old ill animal.

Other welfare charities appear to re-home many more animals but then have to take them back, as insufficient time has been spent researching suitability.

We know that if you rehome an animal without the proper checks and most importantly a home visit to both the prospective home but also the animal in question, then you can unnecessarily cause an equine stress by having to transport it twice. Once to take the unfortunate animal to its prospective new home and a second journey to bring the animal back again as either the home wasn't suitable, or the equine wasn't as described by the owner.

We have found that the best way forward is to not involve the Sanctuary at all. People who want to go on the register after an initial phone interview with one of the staff then must fill out an extensive online form describing exactly what kind of home they can offer or the exact requirements of the equine.

Sometimes people don't always understand the needs of their equine and it is our responsibility to ensure that we get a very clear idea of who is suitable to offer a loan home and if an animal is suitable for that home. In the long run it is a great deal more cost effective to go and see a home or an animal than to transport an animal and find that you need to take it back again.

All parties involved have to sign a disclaimer making it quite clear that the animal is not the property of DHAPS and we will not be responsible for the equine should things not work out. Other than the visits by the charity staff both parties are responsible for the transport of the horse or pony. This can be anywhere in the UK.

Through the register we act as a central point of contact where we can find an appropriate home and carer. We make sure all possible safeguards are put in place to protect the interests of the animal and this will mean a stringent inspection will need to be carried out.

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

This requires a small investment in time and travelling costs but is a cost-effective way for the charity to help many more needy animals, to help ensure the welfare of the equine and enhance the reputation of the sanctuary.

Working Horses

Priority is always given to cruelty and emergency cases and moorland rescues. On occasions a foal or pony may be found injured or suffering from hyperthermia on the moor and is either brought to us or we will go out to the animal in distress with the charity horse trailer and rescue the animal. We will then trace the owner and after the appropriate emergency care will return the animal to the owner. A new mobile shelter has been fitted out to help us with this work and to provide a sick bay.

The sanctuary continues to provide a home for retired Police horses and other working animals that have served the community. The Police have neither the funds nor facilities to keep those no longer fit for duty. We, like the Police and public, feel they deserve a happy retirement after years of service on hard roads, coping with traffic fumes and performing a stressful and sometimes dangerous job.

Despite the expense of feeding so many large animals, plus all the other resident horses, ponies and donkeys, the Trustees are resolved, wherever possible, never to refuse a suitable working horse and in particular a Police horse that needs a retirement home.

Retired Police horses are valuable animals and there is a long waiting list of people willing to give them a home, if they can ride them!

If they cannot be ridden, then they are often unwanted as they are large and expensive to keep. The Police often struggle to find them a suitable placement.

We have found that in most instances they make wonderful therapy horses, having great empathy with people suffering from trauma especially PTSD and autism. We only take the horses that cannot be rehomed elsewhere and face a bleak future.

As long-term members of the respected National Equine Council we have lent our support over the years to equine related welfare issues and although a small charity we have been able to have a larger than expected influence.

DHAPS will continue to campaign on our own behalf and give our support to larger organisations, we will challenge welfare issues within the equine world and alert others to developing problems.

DHAPS, although retaining its qualities of individual care to the needs of the animals that it saves will give personal attention to the small number of visitors that will come to see and interact with them. These goals have been made more achievable by improving the facilities at the sanctuary.

We pay particular attention to the following:

Increasing public awareness of the plight of many equines abandoned and neglected in the UK and increasing public awareness of the contribution made by Police Horses to public safety and the violence and injury that they can face during the course of their duties and what can happen to them after their services are no longer needed.

Also, by providing facilities that bring people in need into direct contact with our equines which not only benefits those people but also creates a stimulating environment for the animals and in particular the

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

Police Horses.

It has long been established as a fact that people get great benefit from contact with animals, but we are increasingly becoming aware through anecdotal and scientific evidence of the enormous benefit to visiting children and adults with mental health and other emotional problems.

Activities in France

At present we have twelve equines in France which are the property of DHAPS, some of these are kept at the premises and are cared for in the same way as they would be in Devon. Most of these animals are elderly or cannot be transported. We also have animals out on short term loan and they are also inspected on a regular basis with the expectation that they can always return.

Reserves and Investment Policies

The trustees are pleased to report that the value of charity investments have remained secure and increased in value.

The Trustees strive to make our work cost effective, administrative costs are kept to the minimum and a very high percentage of every penny donated was used directly in the care of the equines and to make improvements to their already comfortable living conditions. Little money has been spent on administration.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least six months of charitable expenditure devoted to the upkeep of the animals.

In the past, when on rare occasions reserves have dropped below a safe level, the Phillips family have made personal funds available without interest, to keep the charity free from debt and in most instances these funds are then donated to the charity.

With the exception of inherited shares in Barclays Bank the trustees have no direct dealings with the Stock Exchange. The Trustees prefer to purchase property with any cash over and above the Reserve Fund, a prudent decision made when the Stock Market crashed unexpectedly, as it did in 2008 and many charities experienced huge losses in their funds.

The Charity owns the sanctuary land and buildings at Southcott. 'The Old Barn' has been renovated to a high standard and the office is now modern and well equipped, which meets current employment laws and greatly increases the value of the charity investment.

All fund raising and administrative work is now computer based and we are able to raise our profile through social media, the office which is vital to this work has been future proofed and should not need any further investment for many years. The office can also be used as a quiet space for one-to-one therapy.

It is incumbent on the trustees to ensure that the charity assets are maintained and increase in value and we are pleased to report that the value of the charity land has quadrupled. There are certainly no plans to sell the charity assets, but it is important that we keep a check on their value and this is reported to the CC.

Stables and field shelter have been repaired and improved access and movement across the sanctuary

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2024

has also been improved.

CCTV monitoring has been installed to improve security.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate exposure to major risks.

Income is derived from donations and legacies, and from fund raising activities previously mentioned in this report. The charity maintains two web sites and other social media platforms.

The Sanctuary's income for the year was £179,520.

The ability to maintain all the animals is due to the help of kind and loyal supporters, who send regular donations and remember the animals when making a Will. Also, to the Trustees of various Trusts who kindly make grants to assist with specific projects.

These grants, legacies and donations have enabled the Charity Trustees over the years to purchase land and buildings, and the machinery necessary to keep its land and its fencing in good condition. It is the Trustees' policy to invest monies to provide on-going income and future security, also to maintain the maximum number of animals possible without detriment to those already in residence.

The overall surplus for the year amounted to £13,400 providing a total fund balance of £760,590 at the end of the year.

This is more fully reflected on pages 10 and 11 of the financial statements.

Charity assets are held in respect of the provisions of the sanctuary, fundraising and governance purposes. The trustees are of the opinion that the charity's assets are available and adequate to enable it to fulfil its obligations.

The trustees feel that the position at the end of the year is satisfactory and puts us in a position to continue meeting the needs and commitment laid out in the charity constitution.

Declaration

The trustees declare that they approve the trustees' report above. Signed on behalf of the trustees:

Mr R E Phillips
Chair

Date

24 April 2025

The Devon Horse and Pony Sanctuary

Statement of Trustees' Responsibilities

Year ended 30 June 2024

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and
- the charity complies with relevant laws and regulations.

The Devon Horse and Pony Sanctuary

Independent Examiner's Report to the Trustees

Year ended 30 June 2024

I report to the charity trustees on my examination of the accounts for the Devon Horse and Pony Sanctuary for the year ended 30 June 2024, which are set out on pages 10 to 16.

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 as carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



John Rowe FCA CTA
The Old School House
Blagdon Road
Paignton
Devon
TQ3 3YA

25 April 2025

The Devon Horse and Pony Sanctuary

Statement of Financial Activities

Year ended 30 June 2024

		Year ended 30 June 2024 £	Year ended 30 June 2023 £
	Notes		
Incoming from:			
Voluntary Income:			
Donations	3	21,117	9,964
Legacies and gifts		158,403	149,211
Activities of generating funds		-	-
Investment income	4	-	-
		179,520	159,175
 Expenditure on:			
Costs of goods sold and other costs		-	-
Costs of charitable activities	5	165,325	97,977
Governance costs	7	795	990
		166,120	98,967
 Net Surplus		13,400	60,208
Exchange rate movements		-	-
 Net Movement in Funds		13,400	60,208
 Total Funds Brought Forward		747,190	686,982
 Total Funds Carried Forward		760,590	747,190

The Devon Horse and Pony Sanctuary

Balance Sheet

Year ended 30 June 2024

	Notes	Year ended 30 June 2024 £	Year ended 30 June 2023 £
Fixed Assets			
Tangible Assets	8	663,008	649,967
Investments			
Investments listed on a recognised stock exchange	9	845	845
		663,853	650,812
Current Assets			
Debtors	10	23,842	-
CAF Bank account		7	7
NatWest account		73,988	101,675
Euro bank account		27	9
PayPal accounts		463	502
Cash in hand		-	-
		98,327	102,193
Creditors: amounts falling due within one year	11	(1,590)	(5,815)
Net Current Assets		96,737	96,378
Net Assets		760,590	747,190
Unrestricted Funds		760,590	747,190

Approved on behalf of the Trustees on 24 April 2025

Mr R E Phillips
Chairman

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements

Year ended 30 June 2024

1 Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared on the going concern basis and under the historical cost convention.

b) Fund accounting

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of its charitable objectives.

c) Incoming recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount can be measured reliably.

d) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on the accruals basis and includes any irrecoverable VAT.

e) Tangible fixed assets

Tangible fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of fixed assets over their estimated lives, as follows:

Buildings	– 10% reducing balance
Fixtures, fittings and equipment	– 20% reducing balance
Vehicles and machinery	– 10% to 20% reducing balance

No depreciation is charged on land.

f) Stock market investments

Stock market investments are shown as market value.

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

2 Trustees' remuneration

No remuneration was paid to the trustees.

3 Donations	2024 £	2023 £
Trustee donations	4,640	3,326
Other donations	16,477	6,638
	21,117	9,964
4 Investment income	2024 £	2023 £
Gite rental income	-	-
	-	-
5 Costs of charitable activities	2024 £	2023 £
Wages and volunteer expenses	22,725	21,398
Staff welfare	438	307
Marketing, advertising and social media	2,086	476
Veterinary charges, farrier and fodder	34,860	20,187
Telephone	1,007	1,433
Rates and land tax	1,969	1,869
Water charges and storage	2,512	1,272
Property repairs	42,661	19,305
Travel, transport and fuel	13,995	4,196
Building and general insurance	3,011	909
Light and heat	3,915	1,546
Postage and stationery	-	245
Bank charges and interest	266	376
Sundry expenses	996	1,146
Legal and professional expenses	1,455	2,004
Depreciation	27,935	21,308
Loss on disposal of fixed assets	5,494	-
	165,325	97,977

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements (continued)

Year ended 30 June 2024

6 Employees

The average number of persons employed by the charity during the year was two:

	2024 Number	2023 Number
Charitable activities	2	2

7 Governance costs

	2024 £	2023 £
Independent examiner's fee	795	990
	795	990

8 Tangible fixed assets

	Land and buildings £	Vehicles and machinery £	Fixtures fittings and equipment £	Total £
Cost				
At 1 July 2023	817,870	179,769	15,344	1,012,983
Additions	3,871	41,503	4,596	49,970
Disposals	-	(32,794)	-	(32,794)
At 30 June 2024	821,741	188,478	19,940	1,030,159
Depreciation				
At 1 July 2023	234,318	116,192	12,506	363,016
Charge for the year	14,853	12,274	808	27,935
Eliminated on disposal	-	(23,800)	-	(23,800)
At 30 June 2024	249,171	104,666	13,314	367,151
Net book value				
At 30 June 2023	583,552	63,577	2,838	659,967
At 30 June 2024	572,570	83,812	6,626	663,008

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

9 Fixed asset investments

UK stock market investments

	£
Market value at 1 July 2023	845
Additions	-
Profit on revaluation	-
Market value at 30 June 2024	845

10 Debtors

	2024 £	2023 £
Other debtors	23,842	-

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,590	1,740
Other creditors	-	4,075
	1,590	5,815

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

12 Related party transactions

La Grange is a fifty-acre farm set in France which is co-owned by Mr and Mrs Phillips (Mr Phillips is a trustee).

The Devon Horse and Pony Sanctuary make use of the land and buildings. Mr and Mrs Phillips reside in the house. The charity settles the majority of expenditure on the property that relates to its charitable activities.

The property enables the Sanctuary to assist unwanted and ill-treated horses, ponies and donkeys and in particular retired police horses from the UK. It also provides direct benefit to a large number of UK residents visiting France.

Events, functions and open days are held in the house and on the property to raise funds for the direct benefit of the charity animals.

Two rooms are put aside as offices in the house and a gift shop built in the grounds at Mr and Mrs Phillips' expense, this could also be used as an office if necessary. The kitchen is used to provide food for the various functions.

The house is used to entertain a constant stream of visitors, supporters and other charity related benefactors.

The house is also used to provide residential accommodation for work experience places and work away labour.

Mr and Mrs Phillips are permanently on site and work long hours without remuneration on behalf of the charity and are always on hand in case of emergency or other need. This greatly reduces the cost of day-to-day labour.

Accounts

The Devon Horse and Pony Sanctuary

Trustees' Report and Financial Statements

Year ended 30 June 2023

Charity registration number: 280784

The Devon Horse and Pony Sanctuary

Reference and administrative information

Year ended 30 June 2023

Registered charity name	The Devon Horse and Pony Sanctuary
Charity registration number	280784
Governing Instrument	Declaration of Trust dated 1 July 1980 (amended 3 April 2010)
Registered address	The Devon Horse and Pony Sanctuary The Old Barn Southcott Manaton Devon TQ13 9UW
Trustees	Mr R E Phillips (Chairman) Ms A J Stokes (Secretary) Ms L C Pinno Ms L Henwood
Bankers	National Westminster Bank Plc 45 Fore Street Bovey Tracey Devon TQ13 9BP Credit Agricole Charente Perigord Brantome Bp 15 Brantome 24310 Brantome En Perigord France CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiner	John Rowe FCA CTA The Old School House Blagdon Road Paignton Devon TQ3 3YA
Charity solicitors	Foot Anstey Senate Court Southernhay Gardens Exeter EX1 1NT

The Devon Horse and Pony Sanctuary

Contents

Year ended 30 June 2023

	Page
Trustees' Report	1
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

The Devon Horse and Pony Sanctuary

Trustees' Report

Year ended 30 June 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

Structure, Governance and Management

The governing document of the charity is its trust deed dated 1 July 1980, as amended on 3 April 2010.

The number of trustees is limited to seven and meetings will be quorate when three trustees are present.

The Devon Horse and Pony Sanctuary ("DHAP") is a member of The National Equine Company.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Objects and Activities of the Charity and Achievements for the Year

The charity's objects are:

- To expose prevent and relieve cruelty to horses and ponies (donkeys and mules) and to protect them from unnecessary suffering and for that purpose to promote knowledge of their proper care and treatment among the public.
- To relieve pain and suffering in horses or ponies which for any reason permanently or temporarily unfit for work or in need of care by the provision of maintenance and management of a sanctuary or sanctuaries stabling and grazing or by the provision of suitable work situations under the supervision of the sanctuary or by arranging for their painless destruction or by any combination of such means aforesaid.
- To provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the benefit of physically handicapped children or mentally handicapped children in need of such facilities by reason of their youth infirmity and disablement with the object of improving their condition of life. Chairman's Report The Trustees, who meet on a regular basis, direct the charity's policy and general management of the sanctuaries.

Public Benefit

The trustees are mindful of the expectation placed on charities to provide a public benefit. All decisions and future plans are made with due regard to the current Charity Commission's Guidelines.

History in brief

The Devon Horse and Pony sanctuary has been in existence since 1976 and became a registered charity in 1981. Sylvia and Terry Phillips, the original founders and trustees worked tirelessly to ensure that the ponies, horses and donkeys that came to the sanctuary received the best possible care. We continue that commitment and since 1981 to present day the numbers of animals that have a home with DHAPS have remained fairly constant at between forty and fifty which includes animals out on loan.

The Charity has continued to support and care for unwanted sick and neglected animals. Despite age related problems and various long-term infirmities, which the animals had when they came to the sanctuary, all are in remarkable health and appear very happy with their circumstances. This can be attributed to the dedication and professional care given to these animals by the staff and volunteers at the sanctuaries.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

This reporting period has seen the end of covid restrictions and has made our operation far easier. Not only in the movement of animals and welfare checks but also, we have been able to welcome new volunteers who are greatly appreciated.

During this reporting year we have continued to build on our good work with local community organisations dedicated to helping young people with mental health issues. We have found that visits by small groups, normally two to four including carers has been the most effective.

We have continued building upon these relationships and have also been asked to provide a space for one-to-one therapy sessions for mental health professionals and their patients. The office has been used in this way to great effect.

A combination of time spent with our wonderful animals and the remote and peaceful location has continued to be of great benefit. Not only to our visitors but also to the horses, ponies and donkeys in our care. We pay great attention to the animals needs and at no time do we allow them to be subjected to any stress.

The trustees recognise that as a modern charitable organisation we must be flexible enough to match current conditions which can not only adapt to animal welfare issues but also meet the changing needs and be of benefit to the local community.

The location is unsuitable to attract large numbers of visitors to help fund the charity. The access is very difficult, hard standing is limited for parking and to disturb the peace of this wonderful environment would be a great shame. To this end we will continue to improve the sanctuary for wildlife and other conservation projects. Because of these conservation efforts the sanctuary is now teeming with birdlife and other wild animals.

We have not and do not expect any increase in visitor numbers or any increase in traffic. We continue to keep the sanctuary as quiet and as peaceful as we can not only for the benefit of our young people with mental health difficulties but also to help the equines that have suffered trauma in the course of their duties or through stress before coming to the sanctuary.

Visits by the general public are not encouraged unless they are long term supporters and only then as individuals or small groups.

From our experiences we know that our therapy horses can help and just spending quiet time in the beautiful environment and enjoying nature can be of great benefit.

During this financial year it can be seen that the marketing campaign focused on solicitors which was put into place several years ago has continued to bring in funds allowing the charity to improve facilities at the sanctuary. The cost of feed and hay has increased greatly but continues to be in plentiful supply. We continue to provide the very best care for our animals and only use the highest quality feeds and forage.

Rehabilitation and Re-Homing

A great deal of time, effort and resources are spent on the rehabilitation of sick or problem animals in order that they can be put out on loan, to free up space for other needy animals.

During 202/23 we continued to re-home suitable equines to approved loan homes. These homes are subjected to a rigorous inspection before an animal is put out on loan and only with the security of a BHS agreement.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

The animal is visited initially at least three times in the first year and at least once a year thereafter, this is of course subject to covid restrictions.

We always make sure that animals receive all necessary health care and in particular ensure that their vaccinations are up to date, that they are properly wormed and their hooves are kept in good condition. Despite the restrictions, we have kept in contact with the loan homes by email and telephone to ensure the safety of our equines.

Some of our animals are unsuitable for loan or are in the process of rehabilitation and are kept on sanctuary premises.

Every animal in the care of the sanctuary is assessed and every effort is made to meet each individual's needs. We will only use the best husbandry and veterinary care and where necessary animals will be sent to veterinary Hospital for treatment. We will put down an animal only on the advice of our vet and after all other avenues have been tried. We will never destroy a healthy animal.

In addition to Blackdown Equine Vets we have also taken on the services of 'Tor Equine' Both have provided an excellent service, they have helped to ensure that we maintain a programme of inoculation and that all vaccinations are kept up to date. They are called out by staff immediately if a problem has arisen and one or the other are always available in an emergency. During this reporting period they have attended quickly and have treated the animals with great care and professionalism.

Advice and Assistance

We provide advice and assistance to people with problems involving their horses, ponies and donkeys.

This advice is mainly given as a result of enquiries on our website and over the telephone. In the past we have visited animals on behalf of other animal welfare organisations.

Community Partnerships

We continue to work with our partners within the local community.

Re-homing Register

We have expanded this increasingly valuable service but still have work to do.

The rehoming register is becoming increasingly important and is a way of helping many more animals to find a safe and secure home.

Through our experiences and by talking to other animal welfare organisations we believe that we have developed an efficient model, which is time saving and financially more effective way of helping unwanted equines. Instead of only helping a handful of new animals in need every year we are now helping many more.

The financial crisis is affecting all walks of life and unfortunately one of the first sacrifices people will make is the very expensive horse or pony standing out in a rented field or in livery.

As a very small organisation we do not have the land or the resources to help even a small percentage of the animals that need a home. In the main these are not neglected or cruelly treated, quite the

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

opposite many of our enquiries are from people who are desperate to find a good home for an animal that is loved and well cared for. Often these equines face a bleak future and many are destroyed.

We are also contacted by people who are looking to rehome an equine, often they have a list of requirements and sometimes the animal that they describe would be very valuable. But there are many requests for animals that just need a home and maybe provide company for another horse or pony.

Through experience and by learning from the experiences of other equine welfare charities who appear to rehome many more animals but then have to take them back, as insufficient time has been spent researching suitability.

We know that if you rehome an animal without the proper checks and most importantly a home visit to both the prospective home but also the animal in question, then you can unnecessarily cause an equine stress by having to transport it twice. Once to take the unfortunate animal to its prospective new home and a second journey to bring the animal back again as either the home was not suitable or the equine was not as described by the owner.

We have found that the best way forward is to not involve the Sanctuary at all. People who want to go on the register after an initial phone interview with one of the staff then must fill out an extensive online form describing exactly what kind of home they can offer or the exact requirements of the equine.

Sadly, sometimes people are not always entirely open or honest and it is our responsibility to ensure that we get a very clear idea of who is suitable to offer a loan home and if an animal is suitable for that home. In the long run it is a great deal more cost effective to go and see a home or an animal than to transport an animal and find that you need to take it back again.

All parties involved must sign a disclaimer making it quite clear that the animal is not the property of Dhaphs and we will not be responsible for the equine should things not work out. Other than the visits by the charity staff both parties are responsible for the transport of the horse or pony. This can be anywhere in the UK.

Through the register we act as a central point of contact where we can find an appropriate home and carer. We make sure all possible safeguards are put in place to protect the interests of the animal and this will mean a stringent inspection will need to be carried out.

This requires a small investment in time and travelling costs but is a cost-effective way for the charity to help many more needy animals, to help ensure the welfare of the equine and enhance the reputation of the sanctuary.

Working Horses

Priority is always given to cruelty and emergency cases and moorland rescues. On occasions a foal or pony may be found injured or suffering from hyperthermia on the moor and is either brought to us or we will go out to the animal in distress with the charity horse trailer and rescue the animal. We will then trace the owner and after the appropriate emergency care will return the animal to the owner. A new mobile shelter has been fitted out to help us in this work and to provide a sick bay.

The sanctuary continues to provide a home for retired Police horses and other working animals that have served the community. The Police have neither the funds nor facilities to keep those no longer fit for duty. We, like the Police and public, feel they deserve a happy retirement after years of service on hard roads, coping with traffic fumes and performing a stressful and sometimes dangerous job.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

Despite the expense of feeding so many large animals, plus all the other resident horses, ponies and donkeys, the Trustees are resolved, wherever possible, never to refuse a suitable working horse and in particular a Police horse that needs a retirement home.

Retired Police horses are valuable animals and there is a long waiting list of people willing to give them a home, if they can ride them.

If they cannot be ridden, then they are often unwanted as they are large and expensive to keep. The Police often struggle to find them a suitable placement.

We have found that in most instances they make wonderful therapy horses, having great empathy with people suffering from trauma especially PTSD and autism. We only take the horses that cannot be rehomed elsewhere and face a bleak future.

As long-term members of the respected National Equine Council we have lent our support over the years to equine related welfare issues and although a small charity we have been able to have a larger than expected influence.

DHAPS will continue to campaign on our own behalf and give our support to larger organisations, we will challenge welfare issues within the equine world and alert others to developing problems.

DHAPS although retaining its qualities of individual care to the needs of the animals that it saves will give personal attention to the small number of visitors that will come to see and interact with them. These goals have been made more achievable by improving the facilities at the sanctuary.

We pay particular attention to the following:

Increasing public awareness of the plight of many equines abandoned and neglected in the UK, and increasing public awareness of the contribution made by Police Horses to public safety and the violence and injury that they can face during the course of their duties and what can happen to them after their services are no longer needed.

Also, by providing facilities that bring people in need into direct contact with our equines which not only benefits those people but also creates a stimulating environment for the animals and in particular the Police Horses.

It has long been established as fact that people get great benefit from contact with animals, but we are increasingly becoming aware through anecdotal and scientific evidence of the enormous benefit to visiting children and adults with mental health and other emotional problems.

Activities in France

At present we have twelve equines in France which are the property of DHAPS, some of these are kept at the premises and are cared for in the same way as they would be in Devon. Most of these animals are elderly or cannot be transported. We also have animals out on short term loan and they are also inspected on a regular basis.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

Reserves and Investment Policies

The trustees are very pleased to report that the value of the charity investments have remained secure and increased in value.

The Trustees strive to make our work cost effective, administrative costs are kept to the minimum and a very high percentage of every penny donated was used directly in the care of the equines and to making improvements to their already comfortable living conditions. Very little money has been spent on administration.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least six months of charitable expenditure devoted to the upkeep of the animals.

In the past, when on very rare occasions reserves have dropped below a safe level, the Phillips family have made personal funds available without interest, to keep the charity free from debt and in most instances these funds are then donated to the charity.

With the exception of inherited shares in Barclays Bank the trustees have no direct dealings with the Stock Exchange. The Trustees prefer to purchase property with any cash over and above the Reserve Fund, a prudent decision made when the Stock Market has crashed unexpectedly, as it did in 2008 and many charities experienced huge losses in their funds.

The Charity owns the sanctuary land and buildings at Southcott. 'The Old Barn' has been renovated to a high standard and the office is now modern and well equipped which meets with current employment laws and greatly increases the value of the charity investment.

All fund raising and administrative work is now computer based and we are able to raise our profile through social media, the office which is vital to this work has been future proofed and should not need any further investment for many years.

It is incumbent on the trustee to ensure that the charity assets maintain and increase in value and we are pleased to report that the value of the charity land has quadrupled. There are certainly no plans to sell the charity assets, but it is important that we keep a check on their value and this is reported to the CC.

Stables and field shelter have been repaired and improved access and movement across the sanctuary has also been improved.

We have erected a temporary security gate, this will be changed for something more attractive as soon as we are able, the restrictions have made some of our works difficult. CCTV monitoring has been installed to improve security.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate exposure to major risks.

Income is derived from donations and legacies, and from fund raising activities previously mentioned in this report. The charity maintains two web sites and other social media platforms.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2023

The Sanctuary's income for the year was £159,175.

The ability to maintain all the animals is due to the help of kind and loyal supporters, who send regular donations and remember the animals when making a Will. Also, to the Trustees of various Trusts who kindly make grants to assist with specific projects.

These grants, legacies and donations have enabled the Charity Trustees over the years to purchase land and buildings, and the machinery necessary to keep its land and its fencing in good condition. It is the Trustees' policy to invest monies to provide on-going income and future security, also to maintain the maximum number of animals possible without detriment to those already in residence.

The overall surplus for the year amounted to £60,208 providing a total fund balance of £747,190 at the end of the year.

This is more fully reflected on pages 10 and 11 of the financial statements.

Charity assets are held in respect of the provisions of the sanctuary, fundraising and governance purposes. The trustees are of the opinion that the charity's assets are available and adequate to enable it to fulfil its obligations.

The trustees feel that the position at the end of the year is satisfactory and puts us in a position to continue meeting the needs and commitment laid out in the charity constitution.

Declaration

The trustees declare that they approve the trustees' report above. Signed on behalf of the trustees:

Mr R E Phillips
Chair

Date

15 April 2024

The Devon Horse and Pony Sanctuary

Statement of Trustees' Responsibilities

Year ended 30 June 2023

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and
- the charity complies with relevant laws and regulations.

The Devon Horse and Pony Sanctuary

Independent Examiner's Report to the Trustees

Year ended 30 June 2023

I report to the charity trustees on my examination of the accounts for the Devon Horse and Pony Sanctuary for the year ended 30 June 2023, which are set out on pages 10 to 16.

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 as carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



John Rowe FCA CTA
The Old School House
Blagdon Road
Paignton
Devon
TQ3 3YA

15 April 2024

The Devon Horse and Pony Sanctuary

Statement of Financial Activities

Year ended 30 June 2023

		Year ended 30 June 2023 £	Year ended 30 June 2022 £
	Notes		
Incoming from:			
Voluntary Income:			
Donations	3	9,964	32,204
Legacies and gifts		149,211	23,292
Activities of generating funds		-	-
Investment income	4	-	-
		159,175	55,496
 Expenditure on:			
Costs of goods sold and other costs		-	-
Costs of charitable activities	5	97,977	133,994
Governance costs	7	990	990
		98,967	134,984
 Net Surplus/(Deficit)		60,208	(79,488)
Exchange rate movements		-	62
 Net Movement in Funds		60,208	(79,550)
 Total Funds Brought Forward		686,982	766,532
 Total Funds Carried Forward		747,190	686,982

The Devon Horse and Pony Sanctuary

Balance Sheet

Year ended 30 June 2023

	Notes	Year ended 30 June 2023 £	Year ended 30 June 2022 £
Fixed Assets			
Tangible Assets	8	649,967	663,305
Investments			
Investments listed on a recognised stock exchange	9	845	845
		650,812	664,150
Current Assets			
Debtors	10	-	-
CAF Bank account		7	7
NatWest account		101,675	22,956
Euro bank account		9	9
PayPal accounts		502	2,038
Cash in hand		-	-
		102,193	25,010
Creditors: amounts falling due within one year	11	(5,815)	(2,178)
Net Current Assets		96,378	22,832
Net Assets		747,190	686,982
Unrestricted Funds		747,190	686,982

Approved on behalf of the Trustees on **15 April 2024**

Mr R E Phillips
Chairman

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements

Year ended 30 June 2023

1 Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared on the going concern basis and under the historical cost convention.

b) Fund accounting

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of its charitable objectives.

c) Incoming recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount can be measured reliably.

d) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on the accruals basis and includes any irrecoverable VAT.

e) Tangible fixed assets

Tangible fixed assets are recorded at cost.
Depreciation is provided so as to write off the cost of fixed assets over their estimated lives, as follows:

Buildings	– 10% reducing balance
Fixtures, fittings and equipment	– 20% reducing balance
Vehicles and machinery	– 10% to 20% reducing balance

No depreciation is charged on land.

f) Stock market investments

Stock market investments are shown as market value.

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

2 Trustees' remuneration

No remuneration was paid to the trustees.

3 Donations	2023 £	2022 £
Trustee donations	3,326	-
Other donations	6,638	32,204
	9,964	32,204
4 Investment income	2023 £	2022 £
Gite rental income	-	-
	-	-
5 Costs of charitable activities	2023 £	2022 £
Wages and volunteer expenses	21,398	43,123
Staff welfare	307	172
Marketing, advertising and social media	476	1,751
Veterinary charges, farrier and fodder	20,187	17,799
Telephone	1,433	1,405
Rates and land tax	1,869	-
Water charges and storage	1,272	3,340
Property repairs	19,305	12,561
Travel, transport and fuel	4,196	9,791
Building and general insurance	909	1,305
Light and heat	1,546	922
Postage and stationery	245	206
Bank charges and interest	376	439
Sundry expenses	1,146	2,472
Legal and professional expenses	2,004	1,211
Depreciation	21,308	22,558
Loss on disposal of fixed assets	-	14,939
	97,977	133,994

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements (continued)

Year ended 30 June 2023

6 Employees

The average number of persons employed by the charity during the year was two:

	2023 Number	2022 Number
Charitable activities	2	4

7 Governance costs

	2023 £	2022 £
Independent examiner's fee	990	990
	990	990

8 Tangible fixed assets

	Land and buildings £	Vehicles and machinery £	Fixtures fittings and equipment £	Total £
Cost				
At 1 July 2022	817,870	171,799	15,344	1,005,013
Additions	-	7,970	-	7,970
Disposals	-	-	-	-
At 30 June 2023	817,870	179,769	15,344	1,012,983
Depreciation				
At 1 July 2022	223,896	106,016	11,796	341,708
Charge for the year	10,422	10,176	710	21,308
Eliminated on disposal	-	-	-	-
At 30 June 2023	234,318	116,192	12,506	363,016
Net book value				
At 30 June 2022	593,974	65,783	3,548	663,305
At 30 June 2023	583,552	63,577	2,838	659,967

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

9 Fixed asset investments

UK stock market investments

	£
Market value at 1 July 2022	845
Additions	-
Profit on revaluation	-
Market value at 30 June 2023	845

10 Debtors

	2023 £	2022 £
Prepayments and accrued income	-	-

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,740	1,740
Other creditors	4,075	438
	5,815	2,178

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

12 Related party transactions

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THE DEVON HORSE AND PONY SANCTUARY

England & Wales - Charity number 280784

Accounts

The Devon Horse and Pony Sanctuary

Trustees' Report and Financial Statements

Year ended 30 June 2022

Charity registration number: 280784

The Devon Horse and Pony Sanctuary

Reference and administrative information

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Independent examiner	Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
Charity solicitors	Foot Anstey Senate Court Southernhay Gardens Exeter EX1 1NT

The Devon Horse and Pony Sanctuary

Annual Report and Financial Statements

Year ended 30 June 2022

Contents	Page
Trustees' Report	1
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

The Devon Horse and Pony Sanctuary

Annual Report and Financial Statements

Year ended 30 June 2022

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

Structure, Governance and Management

The governing document of the charity is its trust deed dated 1 July 1980, as amended on 3 April 2010.

The number of trustees is limited to seven and meetings will be quorate when three trustees are present.

The Devon Horse and Pony Sanctuary ("DHAP") is a member of The National Equine Company.

All trustees give their time voluntarily and receive no remuneration or other benefits.

Objects and Activities of the Charity and Achievements for the Year

The charity's objects are:

- To expose prevent and relieve cruelty to horses and ponies (donkeys and mules) and to protect them from unnecessary suffering and for that purpose to promote knowledge of their proper care and treatment among the public.
- To relieve pain and suffering in horses or ponies which for any reason permanently or temporarily unfit for work or in need of care by the provision of maintenance and management of a sanctuary or sanctuaries stabling and grazing or by the provision of suitable work situations under the supervision of the sanctuary or by arranging for their painless destruction or by any combination of such means aforesaid.
- To provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the benefit of physically handicapped children or mentally handicapped children in need of such facilities by reason of their youth infirmity and disablement with the object of improving their condition of life. Chairman's Report The Trustees, who meet on a regular basis, direct the charity's policy and general management of the sanctuaries.

Public Benefit

The trustees are mindful of the expectation placed on charities to provide a public benefit. All decisions and future plans are made with due regard to the current Charity Commission's Guidelines.

History in brief

The Devon Horse and Pony sanctuary has been in existence since 1976 and became a registered charity in 1981. Sylvia and Terry Phillips the original founders and trustees worked tirelessly to ensure that the ponies, horses and donkeys that came to the sanctuary received the best possible care. We continue that commitment and since 1981 to present day the numbers of animals that have a home with DHAPS have remained fairly constant at between forty and fifty which includes animals out on loan.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

The Charity has continued to support and care for unwanted sick and neglected animals. Despite age related problems and various long term infirmities, which the animals had when they came to the sanctuary, all are in remarkable health and appear very happy with their circumstances. This can be attributed to the dedication and professional care given to these animals by the staff and volunteers at the sanctuaries.

This reporting period has seen the end of covid restrictions and has made our operation far easier. Not only in the movement of animals and welfare checks but also, we have been able to welcome new volunteers who are greatly appreciated.

During this reporting year we have continued to build on our good work with local community organisations dedicated to helping young people with mental health issues. We have found that visits by small groups, normally two to four including carers has been the most effective.

We have continued building upon these relationships and have also been asked to provide a space for one to one therapy sessions for mental health professionals and their patients. The office has been used in this way to great effect.

A combination of time spent with our wonderful animals and the remote and peaceful location has continued to be of great benefit. Not only to our visitors but also to the horses, ponies and donkeys in our care. We pay great attention to the animals needs and at no time do we allow them to be subjected to any stress. As the restrictions have now been lifted, we can focus on our primary work of helping equines and people in need.

The trustees recognise that as a modern charitable organisation we must be flexible enough to match current conditions which can not only adapt to animal welfare issues but also meet the changing needs and be of benefit to the local community.

The location is unsuitable to attract large numbers of visitors to help fund the charity. The access is very difficult, hard standing is limited for parking and to disturb the peace of this wonderful environment would be a great shame. To this end we will continue to improve the sanctuary for wildlife and other conservation projects. Because of these conservation efforts the sanctuary is now teeming with birdlife and other wild animals.

We have not and do not expect any increase in visitor numbers or any increase in traffic. Many locals are completely unaware of our existence such is the lack of impact to the local environment. We continue to keep the sanctuary as quiet and as peaceful as we can not only for the benefit of our young people with mental health difficulties but also to help the equines that have suffered trauma.

Visits by the general public are not encouraged unless they are long term supporters and only then as individuals or small groups. We also welcome people from the local community to assure them that we have no intention to expand or cause a disturbance.

Despite the lifting of restrictions, many people are suffering long term from anxiety, depression and mental illness brought about by loneliness, grief and the trauma of fighting Covid on the front line and from isolation brought about by the lockdowns.

From our experiences we know that our therapy horses can help and just spending quiet time in the beautiful environment and enjoying nature can be of great benefit.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

During this financial year it can be seen that the marketing campaign focused on solicitors which was put into place several years ago has continued to bring in funds allowing the charity to improve facilities at the sanctuary. The cost of feed and hay has remained stable and has been in plentiful supply. We continue to provide the very best care for our animals and only use the highest quality feeds and forage.

Rehabilitation and Re-Homing

A great deal of time, effort and resources is spent on the rehabilitation of sick or problem animals in order that they can be put out on loan, to free up space for other needy animals.

During 2021/22 we continued to re-home suitable equines to approved loan homes. These homes are subjected to a rigorous inspection before an animal is put out on loan and only with the security of a BHS agreement.

The animal is visited initially at least three times in the first year and at least once a year thereafter, this is of course subject to covid restrictions.

We always make sure that animals receive all necessary health care and in particular ensure that their vaccinations are up to date, that they are properly wormed and their hooves are kept in good condition. Despite the restrictions, we have kept in contact with the loan homes by email and telephone to ensure the safety of our equines.

In the case of moorland ponies on loan, particular attention is paid to the problem of laminitis.

Some of our animals are unsuitable for loan or are in the process of rehabilitation and are kept on sanctuary premises.

Every animal in the care of the sanctuary is assessed and every effort is made to meet each individual's needs. We will only use the best husbandry and veterinary care and where necessary animals will be sent to veterinary Hospital for treatment. We will put down an animal only on the advice of our vet and after all other avenues have been tried. We will never destroy a healthy animal.

In addition to Blackdown Equine Vets we have also taken on the services of 'Tor Equine' Both have provided an excellent service, they have helped to ensure that we maintain a programme of inoculation and that all vaccinations are kept up to date. They are called out by staff immediately if a problem has arisen and one or the other are always available in an emergency. During this reporting period they have attended quickly and have treated the animals with great care and professionalism.

Advice and Assistance

We provide advice and assistance to people with problems involving their horses, ponies and donkeys.

This advice is mainly given as a result of enquiries on our website and over the telephone. In the past we have visited animals on behalf of other animal welfare organisations to check on an animal, this has been suspended during the various lockdowns.

Community Partnerships

We continue to work with our partners within the local community.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

Register of Loan Homes and Animals in need of a home

We have maintained this service to animals that are not the property of the charity. We are inundated with pleas from an increasing number of people who are facing financial hardship and can no longer afford to keep their equines.

In addition, many people who for other reasons find themselves in the same position and it would be impossible for us to take all these animals without a huge investment and expansion, which is simply not feasible.

In addition, we receive requests from people from all over the country who would like to offer a loan home to a needy animal.

Through the register we act as a central point of contact where we can find an appropriate home and carer. All possible safeguards are put in place to protect the interests of the animal. Obviously not all homes are suitable and a stringent inspection needs to be carried out.

This requires a small investment in time and travelling costs but is a cost-effective way for the charity to help many more needy animals and enhance the reputation of the sanctuary.

Working Horses

Priority is always given to cruelty and emergency cases and moorland rescues. On occasions a foal or pony may be found injured or suffering from hyperthermia on the moor and is either brought to us or we will go out to the animal in distress with the charity horse trailer and rescue the animal. We will then trace the owner and after the appropriate emergency care will return the animal to the owner. A new mobile shelter has been fitted out to help us in this work and to provide a sick bay.

The sanctuary continues to provide a home for retired Police horses and other working animals that have served the community. The Police have neither the funds nor facilities to keep those no longer fit for duty. We, like the Police and public, feel they deserve a happy retirement after years of service on hard roads, coping with traffic fumes and performing a stressful and sometimes dangerous job.

Despite the expense of feeding so many large animals, plus all the other resident horses, ponies and donkeys, the Trustees are resolved, wherever possible, never to refuse a suitable working horse and in particular a Police horse that needs a retirement home.

Retired Police horses are valuable animals and there is a long waiting list of people willing to give them a home, if they can ride them.

If they cannot be ridden then they are often unwanted as they are large and expensive to keep. The Police often struggle to find them a suitable placement.

We have found that in most instances they make wonderful therapy horses, having great empathy with people suffering from trauma especially PTSD and autism. We only take the horses that cannot be rehomed elsewhere and face a bleak future.

As long-term members of the respected National Equine Council we have lent our support over the years to equine related welfare issues and although a small charity we have been able to have a larger than expected influence.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

DHAPS will continue to campaign on our own behalf and give our support to larger organisations, we will challenge welfare issues within the equine world and alert others to developing problems.

DHAPS although retaining its qualities of individual care to the needs of the animals that it saves will give personal attention to the small number of visitors that will come to see and interact with them. These goals have been made more achievable by improving the facilities at the sanctuary.

We pay particular attention to the following:

Increasing public awareness of the plight of many equines abandoned and neglected in the UK, and increasing public awareness of the contribution made by Police Horses to public safety and the violence and injury that they can face during the course of their duties and what can happen to them after their services are no longer needed.

Also, by providing facilities that bring people in need into direct contact with our equines which not only benefits those people but also creates a stimulating environment for the animals and in particular the Police Horses.

It has long been established as fact that people get great benefit from contact with animals, but we are increasingly becoming aware through anecdotal and scientific evidence of the enormous benefit to visiting children and adults with mental health and other emotional problems.

Activities in France

At present we have 15 equines in France which are the property of DHAPS, some of these are kept at the premises and are cared for in the same way as they would be in Devon. Most of these animals are elderly or cannot be transported. We also have animals out on short term loan and they are also inspected on a regular basis.

Reserves and Investment Policies

The trustees are very pleased to report that the value of the charity investments have remained secure and increased in value.

The Trustees strive to make our work cost effective, administrative costs are kept to the minimum and a very high percentage of every penny donated was used directly in the care of the equines and to making improvements to their already comfortable living conditions. Very little money has been spent on administration.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least six months of charitable expenditure devoted to the upkeep of the animals.

In the past, when on very rare occasions reserves have dropped below a safe level, the Phillips family have made personal funds available without interest, to keep the charity free from debt and in most instances these funds are then donated to the charity.

With the exception of inherited shares in Barclays Bank the trustees have no direct dealings with the Stock Exchange. The Trustees prefer to purchase property with any cash over and above the Reserve Fund, a prudent decision made when the Stock Market has crashed unexpectedly, as it did in 2008 and many charities experienced huge losses in their funds.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

The Charity owns the sanctuary land and buildings at Southcott. 'The Old Barn' has been renovated to a high standard and the office is now modern and well equipped which meets with current employment laws and greatly increases the value of the charity investment.

All fund raising and administrative work is now computer based and we are able to raise our profile through social media, the office which is vital to this work has been future proofed and should not need any further investment for many years.

It is incumbent on the trustee to ensure that the charity assets maintain and increase in value and we are pleased to report that the value of the charity land has quadrupled. There are certainly no plans to sell the charity assets, but it is important that we keep a check on their value and this is reported to the CC.

Stables and field shelter have been repaired and improved access and movement across the sanctuary has also been improved.

We have erected a temporary security gate, this will be changed for something more attractive as soon as we are able, the restrictions have made some of our works difficult. CCTV monitoring has been installed to improve security.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate exposure to major risks.

Income is derived from donations and legacies, and from fund raising activities previously mentioned in this report. The charity maintains two web sites and other social media platforms.

The Sanctuary's income for the year was £55,496.

The ability to maintain all the animals is due to the help of kind and loyal supporters, who send regular donations and remember the animals when making a Will. Also, to the Trustees of various Trusts who kindly make grants to assist with specific projects.

These grants, legacies and donations have enabled the Charity Trustees over the years to purchase land and buildings, and the machinery necessary to keep its land and it's fencing in good condition. It is the Trustees' policy to invest monies to provide on-going income and future security, also to maintain the maximum number of animals possible without detriment to those already in residence.

The overall deficit for the year amounted to £79,550 providing a total fund balance of £686,982 at the end of the year.

This is more fully reflected on pages 10 and 11 of the financial statements.

Charity assets are held in respect of the provisions of the sanctuary, fundraising and governance purposes. The trustees are of the opinion that the charity's assets are available and adequate to enable it to fulfil its obligations.

The trustees feel that the position at the end of the year is satisfactory and puts us in a position to continue meeting the needs and commitment laid out in the charity constitution.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2022

Declaration

The trustees declare that they approve the trustees' report above. Signed on behalf of the trustees:

.....

Mr R E Phillips

Chair

Date

26 April 2023

The Devon Horse and Pony Sanctuary

Statement of Trustees' Responsibilities

Year ended 30 June 2022

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and
- the charity complies with relevant laws and regulations.

The Devon Horse and Pony Sanctuary

Independent Examiner's Report to the Trustees

Year ended 30 June 2022

I report to the charity trustees on my examination of the accounts for the Devon Horse and Pony Sanctuary for the year ended 30 June 2022, which are set out on pages 10 to 16.

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 as carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



JOHN ROWE FCA CTA
Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Torquay

29 April 2023

The Devon Horse and Pony Sanctuary

Statement of Financial Activities

Year ended 30 June 2022

		Year ended 30 June 2022 £	Year ended 30 June 2021 £
	Notes		
Incoming from:			
Voluntary Income:			
Donations	3	32,204	39,385
Legacies and gifts		23,292	88,559
Activities of generating funds		-	-
Investment income	4	-	-
		55,496	127,944
 Expenditure on:			
Costs of goods sold and other costs		-	-
Costs of charitable activities	5	133,994	139,345
Governance costs	7	990	900
		134,984	140,245
 Net Deficit		(79,488)	(12,301)
Exchange rate movements		62	194
 Net Movement in Funds		(79,550)	(12,495)
 Total Funds Brought Forward		766,532	779,027
 Total Funds Carried Forward		686,982	766,532

The Devon Horse and Pony Sanctuary

Balance Sheet

Year ended 30 June 2022

	Notes	Year ended 30 June 2022		Year ended 30 June 2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	8		663,305		701,753
Investments					
Investments listed on a recognised stock exchange	9		845		845
			<u>664,150</u>		<u>702,598</u>
Current Assets					
Debtors	10	-	-	-	-
CAF Bank account		7	7	7	7
NatWest account		22,956	67,304	67,304	67,304
Euro bank account		9	1,187	1,187	1,187
PayPal accounts		2,038	1,007	1,007	1,007
Cash in hand		-	-	-	-
		<u>25,010</u>	<u>69,505</u>	<u>69,505</u>	<u>69,505</u>
Creditors: amounts falling due within one year	11	<u>(2,178)</u>	<u>(5,571)</u>	<u>(5,571)</u>	<u>(5,571)</u>
Net Current Assets			<u>22,832</u>		<u>63,934</u>
Net Assets			<u>686,982</u>		<u>766,532</u>
Unrestricted Funds			<u>686,982</u>		<u>766,532</u>

Approved on behalf of the Trustees on 29 April 2023

Mr R E Phillips
Chairman

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements

Year ended 30 June 2022

1 Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared on the going concern basis and under the historical cost convention.

b) Fund accounting

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of its charitable objectives.

c) Incoming recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount can be measured reliably.

d) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on the accruals basis and includes any irrecoverable VAT.

e) Tangible fixed assets

Tangible fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of fixed assets over their estimated lives, as follows:

Buildings	– 10% reducing balance
Fixtures, fittings and equipment	– 20% reducing balance
Vehicles and machinery	– 10% to 20% reducing balance

No depreciation is charged on land.

f) Stock market investments

Stock market investments are shown as market value.

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

2 Trustees' remuneration

No remuneration was paid to the trustees.

3	Donations	2022 £	2021 £
	Trustee donations	-	-
	Other donations	23,292	39,385
		23,292	39,385

4	Investment income	2022 £	2021 £
	Gite rental income	-	-
		-	-

5	Costs of charitable activities	2022 £	2021 £
	Wages and volunteer expenses	43,123	22,317
	Staff welfare	172	458
	Marketing, advertising and social media	1,751	4,832
	Veterinary charges, farrier and fodder	17,799	52,450
	Telephone	1,405	1,340
	Water charges and storage	3,340	2,651
	Property repairs	12,561	11,908
	Travel, transport and fuel	9,791	5,431
	Building and general insurance	1,305	2,399
	Light and heat	922	4,254
	Postage and stationery	206	245
	Bank charges and interest	439	620
	Sundry expenses	2,472	1,046
	Legal and professional expenses	1,211	1,289
	Depreciation	22,558	27,657
	Loss on disposal of fixed assets	14,939	448
		133,994	139,345

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements (continued)

Year ended 30 June 2022

6 Employees

The average number of persons employed by the charity during the year was three:

	2022 Number	2021 Number
Charitable activities	4	3

7 Governance costs

	2022 £	2021 £
Independent examiner's fee	990	900
	990	900

8 Tangible fixed assets

	Land and buildings £	Vehicles and machinery £	Fixtures fittings and equipment £	Total £
Cost				
At 1 July 2021	821,779	203,929	39,259	1,064,967
Additions	-	-	1,049	1,049
Disposals	(3,909)	(32,130)	(24,964)	(59,012)
At 30 June 2022	817,870	171,799	15,344	1,007,004
Depreciation				
At 1 July 2021	213,968	115,220	34,026	363,214
Charge for the year	11,582	10,092	884	22,558
Eliminated on disposal	(1,654)	(19,296)	(23,114)	(43,744)
At 30 June 2022	223,896	106,016	11,780	342,028
Net book value				
At 30 June 2021	607,811	88,709	5,233	701,753
At 30 June 2022	593,974	65,783	3,548	663,305

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

9 Fixed asset investments

UK stock market investments

	£
Market value at 1 July 2021	845
Additions	-
Profit on revaluation	-
Market value at 30 June 2022	845

10 Debtors

	2022 £	2021 £
Prepayments and accrued income	-	-

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,740	2,484
Other creditors	438	3,087
	2,178	5,571

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

12 Related party transactions

La Grange is a fifty-acre farm set in France which is co-owned by Mr and Mrs Phillips (Mr Phillips is a trustee).

The Devon Horse and Pony Sanctuary make use of the land and buildings. Mr and Mrs Phillips reside in the house. The charity settles the majority of expenditure on the property that relates to its charitable activities.

The property enables the Sanctuary to assist unwanted and ill-treated horses, ponies and donkeys and in particular retired police horses from the UK. It also provides direct benefit to a large number of UK residents visiting France.

Events, functions and open days are held in the house and on the property to raise funds for the direct benefit of the charity animals.

Two rooms are put aside as offices in the house and a gift shop built in the grounds at Mr and Mrs Phillips' expense, this could also be used as an office if necessary. The kitchen is used to provide food for the various functions.

The house is used to entertain a constant stream of visitors, supporters and other charity related benefactors.

The house is also used to provide residential accommodation for work experience places and work away labour.

Mr and Mrs Phillips are permanently on site and work long hours without remuneration on behalf of the charity and are always on hand in case of emergency or other need. This greatly reduces the cost of day-to-day labour.

THE DEVON HORSE AND PONY SANCTUARY

England & Wales - Charity number 280784

Accounts

The Devon Horse and Pony Sanctuary

Trustees' Report and Financial Statements

Year ended 30 June 2021

Charity registration number: 280784

The Devon Horse and Pony Sanctuary

Reference and administrative information

Registered charity name	The Devon Horse and Pony Sanctuary
Charity registration number	280784
Governing Instrument	Declaration of Trust dated 1 July 1980 (amended 3 April 2010)
Registered address	The Devon Horse and Pony Sanctuary The Old Barn Southcott Manaton Devon TQ13 9UW
Trustees	Mr R Phillips (Chairman) Ms A J Stokes (Secretary) Ms L C Pinno Ms L Henwood
Bankers	National Westminster Bank Plc 45 Fore Street Bovey Tracey Devon TQ13 9BP Credit Agricole Charente Perigord Brantome Bp 15 Brantome 24310 Brantome En Perigord France CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiner	Francis Clark LLP Chartered Accountants Sigma House Oak View Close Edginswell Park Torquay TQ2 7FF
Charity solicitors	Foot Anstey Senate Court Southernhay Gardens Exeter EX1 1NT

The Devon Horse and Pony Sanctuary

Annual Report and Financial Statements

Year ended 30 June 2021

Contents	Page
Trustees' Report	1
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

The Devon Horse and Pony Sanctuary

Annual Report and Financial Statements

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The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

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The charity's objects are:

- To expose prevent and relieve cruelty to horses and ponies (donkeys and mules) and to protect them from unnecessary suffering and for that purpose to promote knowledge of their proper care and treatment among the public.
- To relieve pain and suffering in horses or ponies which for any reason permanently or temporarily unfit for work or in need of care by the provision of maintenance and management of a sanctuary or sanctuaries stabling and grazing or by the provision of suitable work situations under the supervision of the sanctuary or by arranging for their painless destruction or by any combination of such means aforesaid.
- To provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the benefit of physically handicapped children or mentally handicapped children in need of such facilities by reason of their youth infirmity and disablement with the object of improving their condition of life. Chairman's Report The Trustees, who meet on a regular basis, direct the charity's policy and general management of the sanctuaries.

Public Benefit

The trustees are mindful of the expectation placed on charities to provide a public benefit. All decisions and future plans are made with due regard to the current Charity Commission's Guidelines.

History in brief

The Devon Horse and Pony sanctuary has been in existence since 1976 and became a registered charity in 1981. Sylvia and Terry Phillips, the original founders and trustees worked tirelessly to ensure that the ponies, horses and donkeys that came to the sanctuary received the best possible care. We continue that commitment and since 1981 to present day the numbers of animals that have a home with DHAPS have remained fairly constant at between forty and fifty and approximately forty out on loan.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

The Charity has continued to support and care for unwanted sick and neglected animals. Despite age related problems and various long-term infirmities, which the animals had when they came to the sanctuary, all are in remarkable health and appear very happy with their circumstances. This can be attributed to the dedication and professional care given to these animals by the staff and volunteers at the sanctuaries.

This reporting period has continued to have been a difficult and troubling time, uncertainty and restrictions have curtailed some of the work that we already do and has had an effect on some of the plans in place for the coming year.

During this reporting year we have continued to build on our good work with local community organisations dedicated to helping young people with mental health issues. We have found that visits by small groups, normally two to four including carers has been the most effective.

A combination of time spent with our wonderful animals and the remote and peaceful location has proved to be of great benefit. Not only to our visitors but also to the horses, ponies and donkeys in our care. They welcome the attention and stimulation provided by our visitors.

As we are learning to live with the pandemic, we can now focus on our primary work of helping equines and people in need.

The trustees recognise that as a modern charitable organisation we must be flexible enough to match current conditions which can not only adapt to animal welfare issues but also meet the changing needs and be of benefit to the local community.

The location is unsuitable to attract large numbers of visitors to help fund the charity. The access is very difficult, hard standing is limited for parking and to disturb the peace of this wonderful environment would be a great shame. To this end we will continue to improve the sanctuary for wildlife and other conservation projects.

We have not and do not expect any increase in visitor numbers or any increase in traffic , Many locals are completely unaware of our existence such is the lack of impact to the local environment

Visits by the general public will be discouraged unless they are long term supporters and only then as individuals or small groups.

We know that many more people are suffering from anxiety, depression and mental illness brought about by loneliness, grief and the trauma of fighting Covid on the front line and from isolation brought about by the lockdowns.

From our experiences we know that our therapy horses can help and just spending quiet time in the beautiful environment and enjoying nature can be of great benefit.

During this financial year it can be seen that the marketing campaign focused on solicitors which was put into place several years ago has continued to bring in funds allowing the charity to improve facilities at the sanctuary. However, the lockdowns have impacted heavily on our work.

The cost of feed and hay has remained stable and has been in plentiful supply. We continue to provide the very best care for our animals and only use the highest quality feeds and forage.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

Rehabilitation and Re-Homing

A great deal of time, effort and resources is spent on the rehabilitation of sick or problem animals in order that they can be put out on loan, to free up space for other needy animals.

During 2020/21 we continued to re-home suitable equines to approved loan homes. These homes are subjected to a rigorous inspection before an animal is put out on loan and only with the security of a BHS agreement.

The animal is visited initially at least three times in the first year and at least once a year thereafter, this is of course subject to covid restrictions

We always make sure that animals receive all necessary health care and in particular ensure that their vaccinations are up to date, that they are properly wormed and their hooves are kept in good condition. Despite the restrictions, we have kept in contact with the loan homes by email and telephone to ensure the safety of our equines.

In the case of moorland ponies on loan, particular attention is paid to the problem of laminitis.

Some of our animals are unsuitable for loan or are in the process of rehabilitation and are kept on sanctuary premises.

Every animal in the care of the sanctuary is assessed and every effort is made to meet each individual's needs. We will only use the best husbandry and veterinary care and where necessary animals will be sent to veterinary Hospital for treatment. We will put down an animal only on the advice of our vet and after all other avenues have been tried. We will never destroy a healthy animal.

In addition to Blackdown Equine Vets we have also taken on the services of 'Tor Equine' Both have provided an excellent service, they have helped to ensure that we maintain a programme of inoculation and that all vaccinations are kept up to date. They are called out by staff immediately if a problem has arisen and one or the other are always available in an emergency. During this reporting period they have attended quickly and have treated the animals with great care and professionalism.

Advice and Assistance

We provide advice and assistance to people with problems involving their horses, ponies and donkeys.

This advice is mainly given as a result of enquiries on our website and over the telephone. In the past we have visited animals on behalf of other animal welfare organisations to check on an animal, this has been suspended during the various lockdowns.

Community Partnerships

Although this is outside the reporting period it is important to mention that due to the restrictions, we were unable to work to our full potential. However, in July 2021 we were able to open again, to individuals and small groups of up to four people. These visits are focused on helping people in need and we have formed some new partnerships with other organisations working in this specialised field of expertise. Already this has been a great benefit to a number of young persons and adults with a variety of problems. Unfortunately, we are very limited on being able to help people with physical

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

challenges as we do not have toilet facilities for the disabled.

We have applied for planning with the Dartmoor National Park planning authority along with a number of other applications, for a suitable toilet, and as yet have not had a meaningful reply.

Register of Loan Homes and Animals in need of a home

In pre-covid times we maintained this service to animals that are not the property of the charity. We are inundated with pleas from an increasing number of people who are facing financial hardship and can no longer afford to keep their equines.

In addition, many people who for other reasons find themselves in the same position and it would be impossible for us to take all these animals without a huge investment and expansion, which is simply not feasible.

In addition, we receive requests from people from all over the country who would like to offer a loan home to a needy animal.

Through the register we act as a central point of contact where we can find an appropriate home and carer. All possible safeguards are put in place to protect the interests of the animal. Obviously not all homes are suitable and a stringent inspection needs to be carried out.

This requires a small investment in time and travelling costs but is a cost-effective way for the charity to help many more needy animals and enhance the reputation of the sanctuary.

Working Horses

Priority is always given to cruelty and emergency cases and moorland rescues. On occasions a foal or pony may be found injured or suffering from hyperthermia on the moor and is either brought to us or we will go out to the animal in distress with the charity horse trailer and rescue the animal. We will then trace the owner and after the appropriate emergency care will return the animal to the owner. A new mobile shelter has been fitted out to help us in this work and to provide a sick bay.

The sanctuary continues to provide a home for retired Police horses and other working animals that have served the community. The Police have neither the funds nor facilities to keep those no longer fit for duty. We, like the Police and public, feel they deserve a happy retirement after years of service on hard roads, coping with traffic fumes and performing a stressful and sometimes dangerous job.

Despite the expense of feeding so many large animals, plus all the other resident horses, ponies and donkeys, the Trustees are resolved, wherever possible, never to refuse a suitable working horse and in particular a Police horse that needs a retirement home.

Retired Police horses are valuable animals and there is a long waiting list of people willing to give them a home, if they can ride them.

If they cannot be ridden then they are often unwanted as they are large and expensive to keep. The Police often struggle to find them a suitable placement.

We have found that in most instances they make wonderful therapy horses, having great empathy with people suffering from trauma especially PTSD and autism. We only take the horses that cannot be re-homed elsewhere and face a bleak future.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

As long-term members of the respected National Equine Council we have lent our support over the years to equine related welfare issues and although a small charity we have been able to have a larger than expected influence.

DHAPS will continue to campaign on our own behalf and give our support to larger organisations, we will challenge welfare issues within the equine world and alert others to developing problems.

DHAPS although retaining its qualities of individual care to the needs of the animals that it saves will give personal attention to the small number of visitors that will come to see and interact with them. These goals have been made more achievable by improving the facilities at the sanctuary.

We pay particular attention to the following:

Increasing public awareness of the plight of many equines abandoned and neglected in the UK and increasing public awareness of the contribution made by Police Horses to public safety and the violence and injury that they can face during the course of their duties and what can happen to them after their services are no longer needed.

Also, by providing facilities that bring people in need into direct contact with our equines which not only benefits those people but also creates a stimulating environment for the animals and in particular the Police Horses.

It has long been established as fact that people get great benefit from contact with animals but we are increasingly becoming aware through anecdotal and scientific evidence of the enormous benefit to visiting children and adults with mental health and other emotional problems.

Activities in France

At our sister organisation in France, 'Brantome Police Horses' currently has 17 equines owned by DHAPS, most of these are larger horses. Because of the lockdowns and covid restrictions we have been unable to open. A decision has been made to return a number of the Police horses to DHAPS to help with our therapy work.

BPH has had to close its doors to the public during the reporting period and we hope to re-open sometime during 2022 depending on restrictions.

BPH is unique, in that it welcomes thousands of visitors from all over the world to independently fund its charitable activities. This not something that we could or want to replicate at Manaton.

No payment has been taken for any time or work by the Chairman or his wife. All work is voluntary, and it should be noted that especially during bad weather or during the holiday season they can work up to twelve hours a day.

Reserves and Investment Policies

The trustees are very pleased to report that the value of the charity investments have remained secure and increased in value.

The Trustees strive to make our work cost effective, administrative costs are kept to the minimum and a very high percentage of every penny donated was used directly in the care of the equines and to

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

making improvements to their already comfortable living conditions. Very little money has been spent on administration.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least six months of charitable expenditure devoted to the upkeep of the animals.

In the past, when on very rare occasions reserves have dropped below a safe level, the Phillips family have made personal funds available without interest, to keep the charity free from debt and in most instances these funds are then donated to the charity.

With the exception of inherited shares in Barclays Bank the trustees have no direct dealings with the Stock Exchange. The Trustees prefer to purchase property with any cash over and above the Reserve Fund, a prudent decision made when the Stock Market has crashed unexpectedly, as it did in 2008 and many charities experienced huge losses in their funds.

The Charity owns the sanctuary land and buildings at Southcott. 'The Old Barn' has been renovated to a high standard and the office is now modern and well equipped which meets with current employment laws and greatly increases the value of the charity investment.

All fund raising and administrative work is now computer based and we are able to raise our profile through social media, the office which is vital to this work has been future proofed and should not need any further investment for many years.

It is incumbent on the trustee to ensure that the charity assets maintain and increase in value and we are pleased to report that the value of the charity land has quadrupled. There are certainly no plans to sell the charity assets, but it is important that we keep a check on their value and this is reported to the CC.

Stables and field shelter have been repaired and improved access and movement across the sanctuary has also been improved.

We have erected a temporary security gate, this will be changed for something more attractive as soon as we are able, the restrictions have made some of our works difficult. CCTV monitoring has been installed to improve security

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular, those related to the operations and finance of the Trust and are satisfied that systems are in place to mitigate exposure to major risks.

Income is derived from donations and legacies, and from fund raising activities previously mentioned in this report. The charity maintains two web sites and other social media platforms.

The Sanctuary's income for the year was £127,944.

The ability to maintain all the animals is due to the help of kind and loyal supporters, who send regular donations and remember the animals when making a Will and also to the Trustees of various Trusts who kindly make grants to assist with specific projects.

The Devon Horse and Pony Sanctuary

Trustees' Report *(continued)*

Year ended 30 June 2021

These grants, legacies and donations have enabled the Charity Trustees over the years to purchase land and buildings, and the machinery necessary to keep its land and its fencing in good condition. It is the Trustees' policy to invest monies to provide on-going income and future security, also to maintain the maximum number of animals possible without detriment to those already in residence.

The overall deficit for the year amounted to £12,495 providing a total fund balance of £766,532 at the end of the year.

This is more fully reflected on page 10 of the financial statements.

Charity assets are held in respect of the provisions of the sanctuary, fundraising and governance purposes. The trustees are of the opinion that the charity's assets are available and adequate to enable it to fulfil its obligations.

The trustees feel that the position at the end of the year is satisfactory and puts us in a position to continue meeting the needs and commitment laid out in the charity constitution.

Declaration

The trustees declare that they approve the trustees' report above. Signed on behalf of the trustees:

Mr R Phillips
Chair

Date

28 April 2022

The Devon Horse and Pony Sanctuary

Statement of Trustees' Responsibilities

Year ended 30 June 2021

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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;
- prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable; and
- the charity complies with relevant laws and regulations.

The Devon Horse and Pony Sanctuary

Independent Examiner's Report to the Trustees

Year ended 30 June 2021

I report to the charity trustees on my examination of the accounts for the Devon Horse and Pony Sanctuary for the year ended 30 June 2021, which are set out on pages 10 to 16.

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 as carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



JOHN ROWE FCA CTA
Francis Clark LLP
Chartered Accountants
Sigma House
Oak View Close
Torquay

28 April 2022

The Devon Horse and Pony Sanctuary

Statement of Financial Activities

Year ended 30 June 2021

		Year ended 30 June 2021 £	Year ended 30 June 2020 £
	Notes		
Incoming from:			
Voluntary Income:			
Donations	3	39,385	39,192
Legacies and gifts		88,559	229,540
Activities of generating funds		-	4,681
Investment income	4	-	-
		127,944	273,413
 Expenditure on:			
Costs of goods sold and other costs		-	5,232
Costs of charitable activities	5	139,345	146,557
Governance costs	7	900	900
		140,245	152,689
 Net (Deficit)/Surplus		(12,301)	120,724
Exchange rate movements		194	-
 Net Movement in Funds		(12,495)	120,724
 Total Funds Brought Forward		779,027	658,303
 Total Funds Carried Forward		766,532	779,027

The Devon Horse and Pony Sanctuary

Balance Sheet

Year ended 30 June 2021

	Notes	Year ended 30 June 2021 £	Year ended 30 June 2020 £
Fixed Assets			
Tangible Assets	8	701,753	731,652
Investments			
Investments listed on a recognised stock exchange	9	845	845
		702,598	732,497
Current Assets			
Debtors	10	-	-
CAF Bank account		7	7
NatWest account		67,304	55,821
Euro bank account		1,187	2,577
PayPal account		1,007	-
Cash in hand		-	300
		69,505	58,705
Creditors: amounts falling due within one year	11	(5,571)	(12,175)
Net current assets		63,934	46,530
Net Assets		766,532	779,027
Unrestricted Funds		766,532	779,027

Approved on behalf of the Trustees on 28 April 2022

Mr R Phillips
Chairman

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements

Year ended 30 June 2021

1 Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared on the going concern basis and under the historical cost convention.

b) Fund accounting

Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of its charitable objectives.

c) Incoming recognition

All income is recognised once the charity has entitlement to the income, it is probable the income will be received and the amount can be measured reliably.

d) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure. All expenditure is accounted for on the accruals basis and includes any irrecoverable VAT.

e) Tangible fixed assets

Tangible fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of fixed assets over their estimated lives, as follows:

Buildings	– 10% reducing balance
Fixtures, fittings and equipment	– 20% reducing balance
Vehicles and machinery	– 10% to 20% reducing balance

No depreciation is charged on land.

f) Stock market investments

Stock market investments are shown as market value.

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

2 Trustees' remuneration

No remuneration was paid to the trustees.

3	Donations	2021 £	2020 £
	Trustee donations	-	-
	Other donations	39,385	39,192
		<u>39,385</u>	<u>39,192</u>

4	Investment income	2021 £	2020 £
	Gite rental income	-	-
		<u>-</u>	<u>-</u>

5	Costs of charitable activities	2021 £	2020 £
	Wages and volunteer expenses	22,317	18,934
	Covid testing kits	458	-
	Marketing, advertising and social media	4,832	3,761
	Veterinary charges, farrier and fodder	52,450	30,504
	Telephone	1,340	1,094
	Water charges and storage	2,651	3,448
	Property repairs	11,908	29,789
	Travel and transport	5,431	15,822
	Building and general insurance	2,399	-
	Light and heat	4,254	3,374
	Postage and stationery	245	140
	Bank charges and interest	620	581
	Sundry expenses	1,046	4,954
	Legal and professional expenses	1,289	1,550
	Depreciation	27,657	32,606
	Loss on disposal of fixed assets	448	-
		<u>139,345</u>	<u>146,557</u>

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements (continued)

Year ended 30 June 2021

6 Employees

The average number of persons employed by the charity during the year was three:

	2021 Number	2020 Number
Charitable activities	3	3

7 Governance costs

	2021 £	2020 £
Independent examiner's fee	900	900
	900	900

8 Tangible fixed assets

	Land and buildings £	Vehicles and machinery £	Fixtures fittings and equipment £	Total £
Cost				
At 1 July 2020	821,779	214,353	39,259	1,075,391
Additions	-	1,706	-	1,706
Disposals	-	(12,130)	-	(12,130)
At 30 June 2021	821,779	203,929	39,259	1,064,967
Depreciation				
At 1 July 2020	201,034	109,985	32,720	343,739
Charge for the year	12,934	13,417	1,306	27,657
Eliminated on disposal	-	(8,182)	-	(8,182)
At 30 June 2021	213,968	115,220	34,026	363,214
Net book value				
At 30 June 2020	620,745	104,368	6,539	731,652
At 30 June 2021	607,811	88,709	5,233	701,753

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

9 Fixed asset investments

UK stock market investments

	£
Market value at 1 July 2020	845
Additions	-
Profit on revaluation	-
Market value at 30 June 2021	845

10 Debtors

	2021 £	2020 £
Prepayments and accrued income	-	-

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,484	900
Other creditors	3,087	11,275
	5,571	12,175

The Devon Horse and Pony Sanctuary

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

12 Related party transactions

La Grange is a fifty-acre farm set in France which is co-owned by Mr and Mrs Phillips (Mr Phillips is a trustee).

The Devon Horse and Pony Sanctuary make use of the land and buildings. Mr and Mrs Phillips reside in the house. The charity settles the majority of expenditure on the property that relates to its charitable activities.

The property enables the Sanctuary to assist unwanted and ill-treated horses, ponies and donkeys and in particular retired police horses from the UK. It also provides direct benefit to a large number of UK residents visiting France.

Events, functions and open days are held in the house and on the property to raise funds for the direct benefit of the charity animals.

Two rooms are put aside as offices in the house and a gift shop built in the grounds at Mr and Mrs Phillips expense, this could also be used as an office if necessary. The kitchen is used to provide food for the various functions.

The house is used to entertain a constant stream of visitors, supporters and other charity related benefactors.

The house is also used to provide residential accommodation for work experience places and work away labour.

Mr and Mrs Phillips are permanently on site and work long hours without remuneration on behalf of the charity and are always on hand in case of emergency or other need. This greatly reduces the cost of day-to-day labour.