

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

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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.

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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

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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.

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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.

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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

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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

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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
	<hr/> 21,117	<hr/> 9,964
4 Investment income	2024 £	2023 £
Gite rental income	-	-
	<hr/> -	<hr/> -
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	-
	<hr/> 165,325	<hr/> 97,977

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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.