

# THE PHYLLIS HARVEY HORSE AND DONKEY TRUST

England & Wales · Charity number 504003

## Details

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Other names	HOPE PASTURES
Status	Registered
Legal form	Trust
Registered	1975-02-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Phyllis Harvey Horse & Donkey Trust Hope Pastures Weetwood Lane Leeds LS16 5PH
Phone	01132614344
Email	<a href="mailto:info@hopepastures.org">info@hopepastures.org</a>
Website	<a href="http://www.hopepastures.org">www.hopepastures.org</a>

## Activities

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**Objects:** THE WELFARE OF HORSES, PONIES OR DONKEYS IN NEED OF CARE AND ATTENTION.  
(FOR FURTHER DETAILS SEE CLAUSE 3)

**Activities:** We rescue, rehabilitate and re-home horses, ponies and donkeys in distress. We also educate in animal welfare and provide (therapeutic) contact opportunities for people who wouldn't normally have the chance to meet these animals. The sanctuary is a place where people, irrespective of background and ability, can spend time with the animals and have a chance to contribute to their community.

## Classification

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- **How:** Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

## Geography

- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		£0	£0	-
2023-12-31	£267,427	£389,343	-	-
2022-12-31	£282,882	£290,247	-	-
2021-12-31	£332,728	£282,829	-	-
2020-12-31	£198,285	£286,797	-	-

## Trustees

Name	Role	Appointed
LYNN FRANCINE GAWTHORPE	Chair	
ALYSON ROSEMARY WORT		

**THE PHYLLIS HARVEY HORSE AND DONKEY TRUST**

England & Wales - Charity number 504003

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# Accounts

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**The Phyllis Harvey Horse & Donkey Trust**

**Report of the Trustees and  
Financial Statements**

**Year Ended 31 December 2023**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

**The Phyllis Harvey Horse & Donkey Trust**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10
<b>Detailed Statement of Financial Activities</b>	16

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## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the Year Ended 31 December 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Hope Pastures is an independent horse, pony and donkey sanctuary. Our mission is to rescue, rehabilitate and rehome horses, ponies and donkeys. Our ultimate aim is to find the animals in our care a fulfilling life in a home where they are loved and cared for.

We are a small charity, and our lack of bureaucracy means we can act quickly to help with local welfare cases. We care for up to 30 animals at our sanctuary and are responsible for over 100 more, now out on loan enjoying enriched lives.

Our welfare team supports, advises, and educates horse owners in the local community and responds to calls from members of the public who have concerns about neglected horses, ponies, or donkeys. We often work with other welfare organisations that have the power to seize neglected animals.

Hope Pastures offers educational opportunities to the community to learn about animal welfare. Our inner-city base provides contact opportunities for people who would not usually meet horses or donkeys.

We are open to the public six days a week and free of charge. We run educational visits for schools, brownies and support groups. Hope Connections is our horse-facilitated programme for adults with additional needs. Our supported programme allows people to volunteer at Hope Pastures every week with support from our qualified staff and additional support from carers or support workers.

We also run hour-long wellbeing sessions, which can be adapted to the individual needs of both adults and children.

The charity aims to meet the following objectives:

1. The advancement of equine welfare through rescue, support and education of the public.
2. To provide free access for all community members to animals so they may spend time with them, benefiting the individuals physically and emotionally.
3. To rehabilitate horses identified and brought on site as welfare cases and wherever possible find them loving loan homes.
4. To offer people with additional needs a programme which helps practice transferable skills, for example, hand to eye co-ordination or the ability to socialise more easily through a series of activities and interaction with the animal.

## **ACHIEVEMENT AND PERFORMANCE**

### **Achievements to Date**

At the start of 2023, we initiated an independent audit to evaluate the site's health and safety, visitor experience, and equine welfare, focusing on structures and layout. This comprehensive audit, which involved key senior staff and trustees, provided the charity with strategic development priorities and a roadmap for the future, independent of any management changes. The audit's findings have been instrumental in guiding our decisions on prioritising future developments.

The on-site facilities have been upgraded and continue to evolve. In 2023, a new roof was installed on the Upper Yard Stables. The previous roof, which had been in place for ten years, was leaking, and the roofing panels had warped. We ran a fundraising campaign and managed to raise approximately £6,500 of the £10,000 cost to replace. With the funders' agreement, we could also divert £1,000 of grant money to supplement the cost. The new roof improves the facilities by including ventilation panels and perspex sections to allow natural light.

A grant of £5,000 enabled us to start re-fencing the walkway that runs up the centre of the sanctuary (with paddocks on either side), allowing visitors safe access to see the equines. The old fencing had been there for many years and was rotted at ground level.

The Visitor Centre, which opened in 2012, underwent an aesthetic overhaul in February 2023, making it a brighter and more welcoming space for children and their families. New chairs and tablecloths were purchased, and the facilities were redecorated. Family quizzes and visitor-friendly biographies of the ponies on site are now available. This made it a space we could use for fundraising events; in 2023, we saw art workshops, wreath-making workshops and children's parties taking place. To save on lighting and heating, we reduced opening hours to 11 am - 2 pm of the Visitor Centre over the winter months. We also ran a Christmas pop-up shop which brought in additional income from items that had been regifted to us to sell - an initiative we have continued with and is boosting the income of the Visitor Centre.

Our regular giving campaigns have continued to thrive, demonstrating the unwavering support of our stable supporters, donkey club, and regular givers, even amid economic challenges.

We had several visits to the site by schools, brownies/guides, and cubs/scouts, who gave us a donation for a tour. These visits are a welcome source of income and introduce Hope Pastures to a new generation.

We have been members of the National Equine Welfare Council (NEWC) for nine years. In 2017, we employed a welfare coordinator to support vulnerable animals and their owners in the local community. The coordinator works four days a week and makes a valuable contribution to the charity by assessing intake ponies and liaising with other animal welfare organisations that have the power to seize and prosecute. Our rehoming coordinator assists with welfare calls and assessments of equines in the community and finds loan homes for our equines on-site.

Recognising that volunteers run our fundraising activities and frequently make up most of our workforce on-site, we employed a full-time volunteer coordinator and fundraiser in March 2023. Keeping volunteers valued and included is vital to the site's smooth running. The purpose of this role is also to make fundraising contacts outside Hope Pastures, liaising with those in corporate positions in a financial position to help.

In 2023, we invested in 2 pieces of equipment vital for the equines' welfare: a second-hand weighbridge from our equine nutritionist, which means we can monitor the weight of the equines every month, keeping an eye on those who struggle to keep weight down or those who have been malnourished and need to put on weight. The other item was a hay steamer. A grant allowed us to buy this, and it was a vital purchase to improve the health of those equines with respiratory problems or those who are fussy eaters. The dust is removed by steaming the hay, and the nutrients remain in it, making it more palatable.

In 2023, British Horse Feeds and Spillers again supported us, giving us vouchers to redeem against feed.

In 2023, pre-loved tack sales brought in £28,794, including sales on Ebay. Volunteers clean and sort tacks and sell them at online auctions. Selling donated tack on site at weekends increased in 2023 and is very popular with the local equine community. Tack sales were one of Hope Pastures' most significant income streams during 2023.

## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the Year Ended 31 December 2023**

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Our contract with a local educational establishment continued in 2023, providing young adults with complex needs access and opportunity to equines and yard work. This programme not only offers valuable transferable skills, it encourages cooperation, coordination, and communication to the students but the group are a welcome addition to the Hope Pastures community as well as the contract providing a useful revenue stream for the charity, bringing in £20,290.

In 2023, we significantly increased our efforts in rescuing and rehoming equines, admitting 18 new animals to our site, double the number from the previous year. We rehomed 17 equines from our site. We continue to be responsible for the welfare of over 130 animals, a testament to our unwavering commitment to equine welfare.

In October 2023, a new 'Trustee in training' was welcomed to the team, bringing extensive professional experience in procurement and processes and procedures to the charity.

## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the Year Ended 31 December 2023**

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#### **FINANCIAL REVIEW**

##### **Financial position**

Our income and expenditure in 2023 showed a deficit of £121,916.

Legacies are our main source of income, but they are unpredictable, and in 2023, we received only £1,000.

Grants were up on last year with a total of £15,700. These were awarded to help with site improvements, staff uniforms and equine welfare.

The combination of legacies, grants, and donations totalled £148,329, lower than the previous year because we only received one legacy.

A government-led hourly rate of pay increase and the introduction of a volunteer coordinator and fundraiser in March 2023 increased the amount spent on wages compared to previous years.

Vet bill and therapy increased in 2023 to £61,513 due to the number of intakes and their state of health when they arrived on site. An additional factor in the increase is that we had to change vets and no longer received a 10% discount from our new vet as we had done previously.

Things of note in 2023 were:

Pony Days and Birthday parties were popular, bringing in £10,207

We continued to run our annual fundraising events: Craft Fair, Annual Summer Fayre, and Dog Show. We attended local galas and fundraising events to raise awareness of the charity and funds. We also ran raffles and an online art auction. These fundraising events brought in £20,848.

Selling preloved tack on site at weekends rather than having one-off tack sales was a very successful move, and sales continue to increase. Relationships with followers have also been built via live-streamed auctions. We also sell some tack via online auction sites. In total, £28,794 was raised in 2023, a similar figure to the previous year.

Several appearances on Radio Leeds raised the profile of the charity with visitors commenting that they had heard the interviews and had decided to come to visit because of them.

We installed a new till system in the Visitor Centre, which feeds directly into our financial package and allows us to analyse the strengths and weaknesses of our offerings.

We continued to be the charity partner of British Horse Feeds, Spillers and Pets at Home Kirkstall, and we received many valuable donations from Harry Hall for fundraising items.

In 2023, new management evaluated working methods to establish confidence and security in the staff teams, ensuring a smoother-running site. In 2024, we will build on that success by finding new ways to generate income and reduce expenditures in this challenging economic climate.

##### **Reserves policy**

The trustees have considered the level of reserves they wish to retain appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitment held.

The trustees aim to ensure the Charity can meet its ongoing running costs should incoming resources fall. Funds are set aside in the Charity's investment fund, which at the end of the year totalled £158,351 as of 31 December 2023.

This fund would cover just over 5 months of the Charity's current running costs.

## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the Year Ended 31 December 2023**

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#### **FUTURE PLANS**

##### **Key Medium-Term Priorities**

We will continue to raise awareness of our charity and to raise funds to support it.

We aim to continue to increase the number of animals for whom we can improve their lives by supporting those struggling to care for their animals.

To maximise the value of donations to us by:

- Maintaining or reducing our costs per animal whilst retaining high-quality care
- Reducing costs which are not directly driven by the animals

To continue to increase donations by defining and promoting our product offering for regular givers, expanding our supporter base and cementing strong relationships with donors.

To widen our reach within the community by offering new on-site activities for existing visitors and expanding these to more diverse groups.

To raise our profile, we will visit organisations to raise awareness of our work, increase our social media followers, and cement relationships with the local businesses in the area.

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

##### **Governing document**

The Charity is controlled by its governing document, a Trust Deed dated 9 December 1974, and constitutes an unincorporated Charity.

##### **Background to Charity**

The Phyllis Harvey Horse & Donkey Trust was established in 1974. The current trustees took over the charity in 2004, with just 16 animals and two week's working capital. The facilities were very poor, completely inappropriate for equines and unsuitable for visitors. Supporters, reputation and funding were at an all-time low, with the previous trustees prosecuted for cruelty.

##### **Risk management**

The trustees must identify and review the risks the Charity is exposed to and ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

504003

##### **Principal address**

Hope Pastures  
Weetwood Lane  
Leeds  
West Yorkshire  
LS16 5PH

##### **Trustees**

A R Wort  
L F Gawthorpe

**The Phyllis Harvey Horse & Donkey Trust**

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

SMH Jolliffe Cork Ltd

Chartered Accountants

33 George Street

Wakefield

West Yorkshire

WF1 1LX

Approved by order of the board of trustees on 25 September 2024 and signed on its behalf by:

A R Wort - Trustee

## **Independent Examiner's Report to the Trustees of The Phyllis Harvey Horse & Donkey Trust**

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### **Independent examiner's report to the trustees of The Phyllis Harvey Horse & Donkey Trust**

I report to the charity trustees on my examination of the accounts of The Phyllis Harvey Horse & Donkey Trust (the Trust) for the year ended 31 December 2023.

#### **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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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.

J Crossley FCA  
SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

25 September 2024

The Phyllis Harvey Horse & Donkey Trust

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		130,818	17,511	148,329	185,678
Other trading activities	2	118,756	-	118,756	97,162
Investment income	3	342	-	342	42
<b>Total</b>		<u>249,916</u>	<u>17,511</u>	<u>267,427</u>	<u>282,882</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		367,360	16,549	383,909	288,166
Other		5,434	-	5,434	2,081
<b>Total</b>		<u>372,794</u>	<u>16,549</u>	<u>389,343</u>	<u>290,247</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	(122,878)	962	(121,916)	(7,365)
Other recognised gains/(losses)		(2,685)	2,685	-	-
Gains/(losses) on revaluation of fixed assets		11,576	-	11,576	(29,856)
<b>Net movement in funds</b>		<u>(113,987)</u>	<u>3,647</u>	<u>(110,340)</u>	<u>(37,221)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		536,155	6,324	542,479	579,700
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>422,168</u>	<u>9,971</u>	<u>432,139</u>	<u>542,479</u>

The notes form part of these financial statements

## The Phyllis Harvey Horse & Donkey Trust

### Balance Sheet 31 December 2023

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		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	154,623	162,831
Investments	7	<u>158,351</u>	<u>146,775</u>
		<b>312,974</b>	309,606
<b>CURRENT ASSETS</b>			
Debtors	8	1,282	-
Cash at bank		<u>127,146</u>	<u>237,666</u>
		<b>128,428</b>	237,666
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(9,263)</u>	<u>(4,793)</u>
<b>NET CURRENT ASSETS</b>		<u><b>119,165</b></u>	<u>232,873</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>432,139</b></u>	<u>542,479</u>
<b>NET ASSETS</b>		<u><b>432,139</b></u>	<u>542,479</u>
<b>FUNDS</b>	11		
Unrestricted funds		422,168	536,155
Restricted funds		<u>9,971</u>	<u>6,324</u>
<b>TOTAL FUNDS</b>		<u><b>432,139</b></u>	<u>542,479</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2024 and were signed on its behalf by:

A R Wort - Trustee

L F Gawthorpe - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated goods and services are included at the value to the charity where this can be quantified.

Grant income is recognised in income in the period in which the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 5% on cost
Furniture and equipment	- 33% on cost
Plant and machinery	- 10% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Phyllis Harvey Horse & Donkey Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	108,859	85,777
Adoptions	<u>9,897</u>	<u>11,385</u>
	<u>118,756</u>	<u>97,162</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>342</u>	<u>42</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	183,029	2,649	185,678
Other trading activities	97,162	-	97,162
Investment income	<u>42</u>	<u>-</u>	<u>42</u>
<b>Total</b>	<u>280,233</u>	<u>2,649</u>	<u>282,882</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	285,894	2,272	288,166
Other	<u>2,081</u>	<u>-</u>	<u>2,081</u>
<b>Total</b>	<u>287,975</u>	<u>2,272</u>	<u>290,247</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,742)	377	(7,365)
<b>Transfers between funds</b>	1,161	(1,161)	-
<b>Other recognised gains/(losses)</b>			
Gains/(losses) on revaluation of fixed assets	<u>(29,856)</u>	<u>-</u>	<u>(29,856)</u>
<b>Net movement in funds</b>	(36,437)	(784)	(37,221)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	572,593	7,107	579,700
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>536,156</u>	<u>6,323</u>	<u>542,479</u>

6. TANGIBLE FIXED ASSETS

	Buildings £	Furniture and equipment £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 January 2023	312,793	38,820	7,104	358,717
Additions	1,000	4,895	4,240	10,135
Disposals	<u>-</u>	<u>(2,063)</u>	<u>-</u>	<u>(2,063)</u>
At 31 December 2023	<u>313,793</u>	<u>41,652</u>	<u>11,344</u>	<u>366,789</u>
<b>DEPRECIATION</b>				
At 1 January 2023	158,176	37,296	414	195,886
Charge for year	15,458	1,372	780	17,610
Eliminated on disposal	<u>-</u>	<u>(1,330)</u>	<u>-</u>	<u>(1,330)</u>
At 31 December 2023	<u>173,634</u>	<u>37,338</u>	<u>1,194</u>	<u>212,166</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>140,159</u>	<u>4,314</u>	<u>10,150</u>	<u>154,623</u>
At 31 December 2022	<u>154,617</u>	<u>1,524</u>	<u>6,690</u>	<u>162,831</u>

7. FIXED ASSET INVESTMENTS

Investments are stated at market value at the year end. The market value of the quoted investments are based on the market quotation on the relevant Stock Exchange.

The Phyllis Harvey Horse & Donkey Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	<u>1,282</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,340	-
Taxation and social security	3,498	2,201
Other creditors	<u>2,425</u>	<u>2,592</u>
	<u>9,263</u>	<u>4,793</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	152,283	2,340	154,623	162,831
Investments	158,351	-	158,351	146,775
Current assets	120,797	7,631	128,428	237,666
Current liabilities	<u>(9,263)</u>	<u>-</u>	<u>(9,263)</u>	<u>(4,793)</u>
	<u>422,168</u>	<u>9,971</u>	<u>432,139</u>	<u>542,479</u>

11. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	489,392	(122,879)	(2,685)	363,828
Investment revaluation reserve	<u>46,763</u>	<u>11,577</u>	<u>-</u>	<u>58,340</u>
	536,155	(111,302)	(2,685)	422,168
<b>Restricted funds</b>				
Castration fund	1,126	(1,182)	56	-
Wall and track system	4,198	(2,994)	-	1,204
Roof repair fund	1,000	(3,489)	2,489	-
Uniforms	-	2,583	-	2,583
Fencing	-	3,433	-	3,433
Hay Steamer	-	2,200	140	2,340
Vaccination	<u>-</u>	<u>411</u>	<u>-</u>	<u>411</u>
	<u>6,324</u>	<u>962</u>	<u>2,685</u>	<u>9,971</u>
<b>TOTAL FUNDS</b>	<u>542,479</u>	<u>(110,340)</u>	<u>-</u>	<u>432,139</u>

The Phyllis Harvey Horse & Donkey Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	249,915	(372,794)	-	(122,879)
Investment revaluation reserve	<u>1</u>	<u>-</u>	<u>11,576</u>	<u>11,577</u>
	<b>249,916</b>	<b>(372,794)</b>	<b>11,576</b>	<b>(111,302)</b>
<b>Restricted funds</b>				
Castration fund	-	(1,182)	-	(1,182)
Wall and track system	-	(2,994)	-	(2,994)
Roof repair fund	6,811	(10,300)	-	(3,489)
Uniforms	3,000	(417)	-	2,583
Fencing	5,000	(1,567)	-	3,433
Hay Steamer	2,200	-	-	2,200
Vaccination	<u>500</u>	<u>(89)</u>	<u>-</u>	<u>411</u>
	<u>17,511</u>	<u>(16,549)</u>	<u>-</u>	<u>962</u>
<b>TOTAL FUNDS</b>	<u><b>267,427</b></u>	<u><b>(389,343)</b></u>	<u><b>11,576</b></u>	<u><b>(110,340)</b></u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	495,974	(7,743)	1,161	489,392
Investment revaluation reserve	<u>76,619</u>	<u>(29,856)</u>	<u>-</u>	<u>46,763</u>
	572,593	(37,599)	1,161	536,155
<b>Restricted funds</b>				
Landscaping fund	38	(38)	-	-
Castration fund	1,900	(774)	-	1,126
Wall and track system	5,050	(691)	(161)	4,198
Vet fees	119	(119)	-	-
Tractor fund	-	1,000	(1,000)	-
Roof repair fund	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>7,107</u>	<u>378</u>	<u>(1,161)</u>	<u>6,324</u>
<b>TOTAL FUNDS</b>	<u><b>579,700</b></u>	<u><b>(37,221)</b></u>	<u><b>-</b></u>	<u><b>542,479</b></u>

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	280,233	(287,976)	-	(7,743)
Investment revaluation reserve	<u>-</u>	<u>-</u>	<u>(29,856)</u>	<u>(29,856)</u>
	280,233	(287,976)	(29,856)	(37,599)
<b>Restricted funds</b>				
Landscaping fund	-	(38)	-	(38)
Castration fund	650	(1,424)	-	(774)
Wall and track system	(1)	(690)	-	(691)
Vet fees	-	(119)	-	(119)
Tractor fund	1,000	-	-	1,000
Roof repair fund	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
	<u>2,649</u>	<u>(2,271)</u>	<u>-</u>	<u>378</u>
<b>TOTAL FUNDS</b>	<u>282,882</u>	<u>(290,247)</u>	<u>(29,856)</u>	<u>(37,221)</u>

**12. RELATED PARTY DISCLOSURES**

During the year the husband of L F Gawthorpe was employed by the Charity, with £11,013 being included within wages costs.

**13. PURPOSE OF RESTRICTED FUNDS**

The balance on the restricted fund consists of £1,204 held to cover costs relating to a wall and track system, £411 held towards vaccination costs, £2,583 to assist with the purchase of staff and volunteer uniforms, £3,433 for fencing repairs and £2,340 for the purchase of the hay steamer.

## The Phyllis Harvey Horse & Donkey Trust

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023

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	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	122,233	107,102
Gift aid	9,396	9,743
Legacies and bequests	1,000	68,833
Grants	<u>15,700</u>	<u>-</u>
	148,329	185,678
<b>Other trading activities</b>		
Fundraising events	108,859	85,777
Adoptions	<u>9,897</u>	<u>11,385</u>
	118,756	97,162
<b>Investment income</b>		
Deposit account interest	<u>342</u>	<u>42</u>
<b>Total incoming resources</b>	<b>267,427</b>	<b>282,882</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	230,088	178,378
Rates, water and refuse	4,197	4,747
Insurance	6,561	6,579
Telephone and internet	914	517
Postage, stationery and advertising	2,712	2,607
Fundraising expenses	7,279	9,166
Sundry expenses	895	759
Fodder and bedding	16,159	17,379
Veterinary, therapy and treatment fees	61,513	34,342
Farrier fees	2,950	2,635
Rent of field and pasture management	120	954
Workwear	567	139
Horse passport and freezemarks	344	81
Horse box expenses	2,742	2,152
Travel and transport expenses	3,348	1,864
Repairs and maintenance	18,245	5,210
Electricity	5,254	3,000
Lottery licence	20	20
Website hosting	114	479
Health and safety expenses	1,518	1,323
Carried forward	<b>365,540</b>	<b>272,331</b>

This page does not form part of the statutory financial statements

**The Phyllis Harvey Horse & Donkey Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

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	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	<b>365,540</b>	272,331
Livery and training costs	<b>755</b>	-
Depreciation of buildings	<b>15,458</b>	15,328
Depreciation of furniture and equipment	<b>1,372</b>	93
Depreciation of plant and machinery	<b>780</b>	414
Loss on sale of tangible fixed assets	<u><b>4</b></u>	<u>-</u>
	<b>383,909</b>	288,166
<b>Support costs</b>		
<b>Management</b>		
Legal and professional fees	<b>4,619</b>	1,991
<b>Finance</b>		
Bank charges and commissions	<u><b>815</b></u>	<u>90</u>
Total resources expended	<u><b>389,343</b></u>	<u>290,247</u>
<b>Net expenditure</b>	<u><b>(121,916)</b></u>	<u><b>(7,365)</b></u>

This page does not form part of the statutory financial statements

**THE PHYLLIS HARVEY HORSE AND DONKEY TRUST**

England & Wales - Charity number 504003

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# Accounts

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**The Phyllis Harvey Horse & Donkey Trust**

**Report of the Trustees and  
Financial Statements**

**Year Ended 31 December 2022**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

**The Phyllis Harvey Horse & Donkey Trust**

**Contents of the Financial Statements  
for the year ended 31 December 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9
<b>Detailed Statement of Financial Activities</b>	15

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# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the year ended 31 December 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Hope Pastures is an independent horse, pony and donkey sanctuary. Our mission is to rescue, rehabilitate and rehome horses, ponies and donkeys. Our ultimate aim is to find the animals who come into our care a fulfilling life in a home where they are loved and cared for. We are a small charity, and our lack of bureaucracy means we are able to act quickly to help with local welfare cases.

We care for up to 30 animals at our sanctuary, and we are responsible for over 100 more, now out on loan enjoying enriched lives. Our welfare team supports, gives advice and educates horse owners in the local community and responds to calls from members of the public who have concerns about neglected horses, ponies or donkeys. We often work with other welfare organisations who have the power to seize neglected animals.

Hope Pastures offers educational opportunities to the community, so they can learn about animal welfare. Our inner city base provides contact opportunities for people who would not normally meet horses/donkeys. We are open to the public 7 days a week, and free of charge.

We run educational visits for schools, brownies and support groups. Hope Connections is our horse-facilitated programme for adults with additional needs. Our supported programme allows people to volunteer at Hope Pastures on a weekly basis with support from our qualified staff, with additional support from carers or support workers. We also run hour-long wellbeing sessions, which can be adapted to the individual needs of both adults and children.

The charity aims to meet three basic public needs:

1. The advancement of equine welfare through rescue, support and education of the public.
2. To provide free access for all members of the community to animals, so they may spend time with the animals benefiting the individuals both physically and emotionally.
3. To offer people with additional needs a programme which helps practice transferable skills, for example hand to eye co-ordination or the ability to socialise more easily through a series of activities and interaction with the animal

## **ACHIEVEMENT AND PERFORMANCE**

### **Achievements to Date**

The on-site facilities have been upgraded and continue to evolve. In 2022 a donation of a second hand donkey barn was received and the charity spent money on a new roof and flooring. This has allowed the donkeys to operate as a herd and provides extended shelter for them. The viewing area was increased so that the public could see the donkeys more easily in the barn and surrounding area.

Prior to this a new quarantine facility of 2 stables and tack room, as well as a dedicated turn-out area had been added. The yard team has been trained in the protocol for dealing with the animals in the quarantine area.

In 2012 a new Visitor Centre was opened, supporting additional fundraising activity as well as enabling the main site to become a centre for the community. The Visitor Centre is still evolving and was open weekdays for the majority of 2022. It is run by our team of volunteers.

Programmes to increase donations and regular giving, such as the introduction of our stable supporter and donkey club membership and deepening relationships with existing supporters are proving successful, as are on-site fundraising and community involvement. 2022 saw the introduction of a new on-site craft fair, which proved to be successful and attracted new supporters. This has been added to the yearly schedule of events at Hope Pastures.

We have been a member of the National Equine Welfare Council (NEWC) since 2015. Since the last quarter of 2017 we have employed a welfare coordinator to support animals in need in the local community. Through a grant we have helped with castrations of horses in the local community. We have offered advice to horse owners so that the equines can remain in their home, offering education and support where needed.

We employed a second welfare coordinator in the North Yorkshire area from the beginning of 2019, who as well as doing this, concentrated on finding new loan homes for our equines who were ready to move from the Sanctuary. Additionally, they monitored our animals on loan and instead of visiting all the homes in person, set up virtual visits (which worked well during lock-down when visits were not possible). Virtual visits are still used for some homes although visits in person have resumed and are the preferred method of contact.

The number of equines rescued and admitted to our site in 2022 was 9 and a total of 28 animals were re-homed directly from our site or we assisted owners to place them directly in homes or foster homes. In total we are responsible for more than 130 animals.

The addition of a Sanctuary Manager has ensured that everyone is working in the same direction and following the strategy and goals of the charity. The Manager works closely with the trustees. In the latter half of 2022 a new Sanctuary Manager was appointed whose focus was on empowerment of the team and support for them to reach their potential in their specialist fields.

The visitor experience has been improved with more information panels being added around the site. The site is continually developing and our remembrance garden offers visitors the chance to sit in a quiet space and reflect, read and be surrounded by the horses, ponies and donkeys. Our remembrance garden area was made possible through the legacy of a local supporter and a dedicated volunteer is responsible for its upkeep.

In 2020 we started live videos giving a tour of the animals on site so our supporters and their families could still feel part of Hope Pastures and see what was happening. We also sent out regular videos and updates via Facebook to our supporters and volunteers, to keep them up to date with our news. The videos have continued as it is a good way of engaging with supporters who are not local and our followers continue to grow on Facebook and Twitter where we regularly update on the animals and what is happening at Hope Pastures.

Our preloved tack sales revenue has continued and increases annually. In 2022 tack sales brought in an increased 19% of income. The volunteers involved in cleaning and sorting tack also sell it via live auctions. Selling donated tack on site at week-ends increased in 2022 and is very popular with the local equine community. Tack sales was one of the biggest income streams for Hope Pastures during 2022.

## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the year ended 31 December 2022**

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Our Hope Connections programme ran in 2022 with dedicated qualified staff. 2 groups attended Hope Pastures weekly, reducing to 1 group by the end of the year. This programme as well as offering access and opportunity to the participants is an important revenue stream for the charity.

#### **FINANCIAL REVIEW**

##### **Financial position**

Our income and expenditure in 2022 showed a deficit of £7,365. There were some notable increases in income from gift aid and fundraising events and the legacies this year (all unrestricted funds) made up just under a quarter of the income we received. However, although there was a decrease in the amount spent in some areas such as vet bills, the farrier and feed and bedding this year, our hourly pay rate increased from April by 6% due to the living wage increase and we also employed a yard Team Leader from October to ensure there was a consistent management presence on the yard. Others increases in line with the cost of living rise saw our insurance and electricity increase significantly. With no grants this year too, all these were factors which led to the final outcome of a deficit in our accounts.

Things of note in 2022 were :

We were able to return to fully running our pony days and Birthday parties and we had 3 corporate groups during the year.

We continued to run our usual fundraising events like the annual Summer fayre and dog show alongside the new addition of the Craft fair and we attended local galas and fundraising events with a stall to raise awareness of the charity as well as raise funds. We also ran our annual Summer raffle.

As indicated previously the regular monthly income from the 2 organisations attending our Hope Connections Programme helped greatly towards our monthly expenditure costs.

Selling pre-loved tack on site at week-ends rather than having one off tack sales which require a lot of manpower and planning was a very successful move and sales continue to increase. Relationships have been built up also via the live auctions and we now have a loyal following of supporters who purchase from us. In total an additional £5000 was raised this year through our tack sales.

Christmas card and calendar sales this year were lower than the previous year and this could be due to the cost of living increase leading to people not sending as many cards as usual. This lead us to re-evaluate the number of packs to buy in 2023.

We received a grant of £1000 towards a tractor and then made the purchase of a second hand tractor to assist with the hay deliveries and stacking of the bales in the barn as well as assisting with the management of the paddocks. This was a major purchase in 2022 but has saved a lot of time for our staff who had to handle the bales manually before.

We continued to be the Charity partner of British Horse Feeds and Pets at Home Kirkstall and we received donations from Harry Hall as one of their chosen charities for 2022. M&S Moortown extended our reign as their Charity of the Year due to covid affecting the level of donations raised and we continued to be their Charity of the Year for part of 2022 too. They then presented us with a cheque for £6000.

2022 was a year of change within the management structure and the new manager started to evaluate the existing ways of working and current fundraising activities with a view to recommending improvements to increase our efficiency and grow our income and profile further so that our income would match our expenditure . We looked forward to the challenges of 2023 and were grateful to our fantastic supporters for their donations and help during 2022 enabling us to continue our rescue work. We were also grateful for the legacies which contributed to a large amount of the income we received.

## **The Phyllis Harvey Horse & Donkey Trust**

### **Report of the Trustees for the year ended 31 December 2022**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitment held.

The trustees aim to ensure the Charity will be able to meet its ongoing running costs should there be any fall in incoming resources. To achieve this aim funds are set aside in the Charity's investment fund, which at the year end totalled £146,775. This fund would cover over 6 months of the Charity's current running costs.

#### **FUTURE PLANS**

##### **Key Medium-Term Priorities**

To continue to increase the numbers of animals for whom we can improve their lives, by providing support to those who are struggling to care for their animals through our Welfare work.

To maximise the value of donations to us by:

- Maintaining or reducing our costs per animal, whilst retaining high quality care
- Reducing costs which are not directly driven by the animals

To continue to increase donations by expanding our supporter-base and cementing strong relationships with donors.

To widen our reach within the community by offering new on-site activities for existing visitors and expanding these to more diverse groups.

To raise our profile by visiting organisations to raise awareness of our work, increasing our followers on social media and cementing relationships with the local businesses in the area.

To explore new ways of raising funds including the appointment of fundraiser and volunteer co-ordinator

To review the staffing structure

To commission an independent audit of the site including repairs or replacements needed to existing structures and any layout improvements to the site. On completion of this priorities and methods of funding to be determined.

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

##### **Governing document**

The Charity is controlled by its governing document, a Trust Deed dated 9 December 1974, and constitutes an unincorporated Charity.

##### **Background to Charity**

The Phyllis Harvey Horse & Donkey Trust was established in 1974. The current trustees took over the charity in 2004, with just 16 animals and two week's working capital. The facilities were very poor, completely inappropriate for equines and unsuitable for visitors. Supporters, reputation and funding were at an all-time low, with the previous trustees prosecuted for cruelty.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

504003

**The Phyllis Harvey Horse & Donkey Trust**

**Report of the Trustees  
for the year ended 31 December 2022**

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**Principal address**

11 Malmesbury Close  
Leeds  
West Yorkshire  
LS12 4BW

**Trustees**

A R Wort  
L F Gawthorpe

**Independent Examiner**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:

A R Wort - Trustee

## **Independent Examiner's Report to the Trustees of The Phyllis Harvey Horse & Donkey Trust**

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### **Independent examiner's report to the trustees of The Phyllis Harvey Horse & Donkey Trust**

I report to the charity trustees on my examination of the accounts of The Phyllis Harvey Horse & Donkey Trust (the Trust) for the year ended 31 December 2022.

#### **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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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.

J Crossley FCA  
SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

30 October 2023

The Phyllis Harvey Horse & Donkey Trust

Statement of Financial Activities  
for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>183,029</b>	<b>2,649</b>	<b>185,678</b>	247,044
Other trading activities	2	<b>97,162</b>	-	<b>97,162</b>	85,678
Investment income	3	<b>42</b>	-	<b>42</b>	6
<b>Total</b>		<b><u>280,233</u></b>	<b><u>2,649</u></b>	<b><u>282,882</u></b>	<b><u>332,728</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<b>285,894</b>	<b>2,272</b>	<b>288,166</b>	280,647
Other		<b>2,081</b>	-	<b>2,081</b>	2,182
<b>Total</b>		<b><u>287,975</u></b>	<b><u>2,272</u></b>	<b><u>290,247</u></b>	<b><u>282,829</u></b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	<b>(7,742)</b> <b>1,161</b>	<b>377</b> <b>(1,161)</b>	<b>(7,365)</b> <b>-</b>	49,899 -
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		<b><u>(29,856)</u></b>	<b><u>-</u></b>	<b><u>(29,856)</u></b>	<b><u>14,251</u></b>
<b>Net movement in funds</b>		<b><u>(36,437)</u></b>	<b><u>(784)</u></b>	<b><u>(37,221)</u></b>	<b><u>64,150</u></b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b><u>572,593</u></b>	<b><u>7,107</u></b>	<b><u>579,700</u></b>	<b><u>515,550</u></b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>536,156</u></u></b>	<b><u><u>6,323</u></u></b>	<b><u><u>542,479</u></u></b>	<b><u><u>579,700</u></u></b>

The notes form part of these financial statements

**The Phyllis Harvey Horse & Donkey Trust**

**Balance Sheet  
31 December 2022**

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		<b>2022</b>	2021
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	<b>162,831</b>	160,529
Investments	7	<b><u>146,775</u></b>	<u>176,631</u>
		<b>309,606</b>	337,160
<b>CURRENT ASSETS</b>			
Cash at bank		<b>237,666</b>	249,890
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(4,793)</b>	(7,350)
		<b><u>232,873</u></b>	<u>242,540</u>
<b>NET CURRENT ASSETS</b>			
		<b>542,479</b>	579,700
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b><u>542,479</u></b>	<u>579,700</u>
<b>NET ASSETS</b>			
		<b><u>542,479</u></b>	<u>579,700</u>
<b>FUNDS</b>	10		
Unrestricted funds		<b>536,155</b>	572,593
Restricted funds		<b><u>6,324</u></b>	<u>7,107</u>
<b>TOTAL FUNDS</b>		<b><u>542,479</u></b>	<u>579,700</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:

A R Wort - Trustee

L F Gawthorpe - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated goods and services are included at the value to the charity where this can be quantified.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 5% on cost
Furniture and equipment	- 33% on cost
Plant and machinery	- 10% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Phyllis Harvey Horse & Donkey Trust

Notes to the Financial Statements - continued  
for the year ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	85,777	72,863
Adoptions	<u>11,385</u>	<u>12,815</u>
	<u>97,162</u>	<u>85,678</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>42</u>	<u>6</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	245,545	1,499	247,044
Other trading activities	85,678	-	85,678
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
<b>Total</b>	<u>331,229</u>	<u>1,499</u>	<u>332,728</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	275,636	5,011	280,647
Other	<u>2,182</u>	<u>-</u>	<u>2,182</u>
<b>Total</b>	<u>277,818</u>	<u>5,011</u>	<u>282,829</u>
<b>NET INCOME/(EXPENDITURE)</b>			
<b>Other recognised gains/(losses)</b>	53,411	(3,512)	49,899
Gains on revaluation of fixed assets	<u>14,251</u>	<u>-</u>	<u>14,251</u>
<b>Net movement in funds</b>	67,662	(3,512)	64,150
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	504,931	10,619	515,550

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>572,593</u>	<u>7,107</u>	<u>579,700</u>

6. TANGIBLE FIXED ASSETS

	Buildings £	Furniture and equipment £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 January 2022	303,368	37,212	-	340,580
Additions	<u>9,425</u>	<u>1,608</u>	<u>7,104</u>	<u>18,137</u>
At 31 December 2022	<u>312,793</u>	<u>38,820</u>	<u>7,104</u>	<u>358,717</u>
<b>DEPRECIATION</b>				
At 1 January 2022	142,848	37,203	-	180,051
Charge for year	<u>15,328</u>	<u>93</u>	<u>414</u>	<u>15,835</u>
At 31 December 2022	<u>158,176</u>	<u>37,296</u>	<u>414</u>	<u>195,886</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>154,617</u>	<u>1,524</u>	<u>6,690</u>	<u>162,831</u>
At 31 December 2021	<u>160,520</u>	<u>9</u>	<u>-</u>	<u>160,529</u>

7. FIXED ASSET INVESTMENTS

Investments are stated at market value at the year end. The market value of the quoted investments are based on the market quotation on the relevant Stock Exchange.

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	-	1,923
Taxation and social security	2,201	2,101
Other creditors	<u>2,592</u>	<u>3,326</u>
	<u>4,793</u>	<u>7,350</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	162,831	-	162,831	160,529
Investments	146,775	-	146,775	176,631
Current assets	230,933	6,733	237,666	249,890
Current liabilities	<u>(4,384)</u>	<u>(409)</u>	<u>(4,793)</u>	<u>(7,350)</u>
	<u>536,155</u>	<u>6,324</u>	<u>542,479</u>	<u>579,700</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	495,974	(7,743)	1,161	489,392
Investment revaluation reserve	<u>76,619</u>	<u>(29,856)</u>	-	<u>46,763</u>
	572,593	(37,599)	1,161	536,155
<b>Restricted funds</b>				
Landscaping fund	38	(38)	-	-
Castration fund	1,900	(774)	-	1,126
Wall and track system	5,050	(691)	(161)	4,198
Vet fees	119	(119)	-	-
Tractor fund	-	1,000	(1,000)	-
Roof repair fund	<u>-</u>	<u>1,000</u>	-	<u>1,000</u>
	<u>7,107</u>	<u>378</u>	<u>(1,161)</u>	<u>6,324</u>
<b>TOTAL FUNDS</b>	<u>579,700</u>	<u>(37,221)</u>	<u>-</u>	<u>542,479</u>

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	280,233	(287,976)	-	(7,743)
Investment revaluation reserve	-	-	(29,856)	(29,856)
	<u>280,233</u>	<u>(287,976)</u>	<u>(29,856)</u>	<u>(37,599)</u>
<b>Restricted funds</b>				
Landscaping fund	-	(38)	-	(38)
Castration fund	650	(1,424)	-	(774)
Wall and track system	(1)	(690)	-	(691)
Vet fees	-	(119)	-	(119)
Tractor fund	1,000	-	-	1,000
Roof repair fund	1,000	-	-	1,000
	<u>2,649</u>	<u>(2,271)</u>	<u>-</u>	<u>378</u>
<b>TOTAL FUNDS</b>	<u>282,882</u>	<u>(290,247)</u>	<u>(29,856)</u>	<u>(37,221)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	442,563	53,411	495,974
Investment revaluation reserve	<u>62,368</u>	<u>14,251</u>	<u>76,619</u>
	504,931	67,662	572,593
<b>Restricted funds</b>			
Landscaping fund	297	(259)	38
Castration fund	3,822	(1,922)	1,900
Wall and track system	6,500	(1,450)	5,050
Vet fees	-	119	119
	<u>10,619</u>	<u>(3,512)</u>	<u>7,107</u>
<b>TOTAL FUNDS</b>	<u>515,550</u>	<u>64,150</u>	<u>579,700</u>

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	331,229	(277,818)	-	53,411
Investment revaluation reserve	<u>-</u>	<u>-</u>	<u>14,251</u>	<u>14,251</u>
	331,229	(277,818)	14,251	67,662
<b>Restricted funds</b>				
Landscaping fund	-	(259)	-	(259)
Castration fund	(1)	(1,921)	-	(1,922)
Wall and track system	-	(1,450)	-	(1,450)
Vet fees	<u>1,500</u>	<u>(1,381)</u>	<u>-</u>	<u>119</u>
	<u>1,499</u>	<u>(5,011)</u>	<u>-</u>	<u>(3,512)</u>
<b>TOTAL FUNDS</b>	<u><u>332,728</u></u>	<u><u>(282,829)</u></u>	<u><u>14,251</u></u>	<u><u>64,150</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**12. PURPOSE OF RESTRICTED FUNDS**

The balance on the restricted fund consists of £1,126 to cover vet bills held within a castration fund, £4,198 held to cover costs relating to a wall and track system and £1,000 for stable roof repairs.

## The Phyllis Harvey Horse & Donkey Trust

### Detailed Statement of Financial Activities for the year ended 31 December 2022

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	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	107,102	100,531
Gift aid	9,743	4,811
Legacies and bequests	68,833	134,929
Grants	<u>-</u>	<u>6,773</u>
	<b>185,678</b>	<b>247,044</b>
<b>Other trading activities</b>		
Fundraising events	85,777	72,863
Adoptions	<u>11,385</u>	<u>12,815</u>
	<b>97,162</b>	<b>85,678</b>
<b>Investment income</b>		
Deposit account interest	<u>42</u>	<u>6</u>
<b>Total incoming resources</b>	<b>282,882</b>	<b>332,728</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	178,378	164,917
Rates, water and refuse	4,747	4,327
Insurance	6,579	5,715
Telephone and internet	517	935
Postage, stationery and advertising	2,607	3,969
Fundraising expenses	9,166	5,750
Sundry expenses	759	475
Fodder and bedding	17,379	17,749
Veterinary and therapy fees	34,342	37,224
Farrier fees	2,635	3,535
Rent of field and pasture management	954	480
Workwear	139	64
Horse passport and freezemarks	81	458
Horse box expenses	2,152	2,588
Travel and transport expenses	1,864	2,972
Repairs and maintenance	5,210	7,225
Electricity	3,000	2,119
Lottery licence	20	20
Website hosting	479	65
Health and safety expenses	1,323	911
Livery and training costs	-	3,770
Carried forward	<b>272,331</b>	<b>265,268</b>

This page does not form part of the statutory financial statements

**The Phyllis Harvey Horse & Donkey Trust**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

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	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	272,331	265,268
Depreciation of buildings	15,328	14,974
Depreciation of furniture and equipment	93	405
Depreciation of plant and machinery	414	-
	<u>288,166</u>	<u>280,647</u>
<b>Support costs</b>		
<b>Management</b>		
Legal and professional fees	1,991	2,084
<b>Finance</b>		
Bank charges	90	98
	<u>290,247</u>	<u>282,829</u>
Total resources expended		
	<u>290,247</u>	<u>282,829</u>
<b>Net (expenditure)/income</b>	<u>(7,365)</u>	<u>49,899</u>

This page does not form part of the statutory financial statements

**THE PHYLLIS HARVEY HORSE AND DONKEY TRUST**

England & Wales - Charity number 504003

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# Accounts

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**The Phyllis Harvey Horse & Donkey Trust**

**Report of the Trustees and  
Financial Statements**

**Year Ended 31 December 2021**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

# **The Phyllis Harvey Horse & Donkey Trust**

## **Contents of the Financial Statements for the Year Ended 31 December 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9
<b>Detailed Statement of Financial Activities</b>	16

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# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Hope Pastures is a small horse, pony and donkey sanctuary. Our mission is to rescue, rehabilitate and re-home horses, ponies and donkeys. The ultimate aim is to find these animals a fulfilling life with their own family, where they are loved and cared for.

We are a small charity, which is 'on the ground and easily accessible'. We are contacted every week to rescue animals and our lack of bureaucracy means we are able to act quickly to help if needed. 30 animals are currently being sheltered at the sanctuary and we are responsible for many, many more, now enjoying new and useful lives in loving 'forever' homes.

Our welfare team support, give advice and educate horse owners in the local community and respond to calls from members of the public who have concerns about neglected horses, ponies or donkeys, working with other organisations where needed.

Hope Pastures also educates in animal welfare and our city base allows us to provide therapeutic contact opportunities for people who would not normally meet horses/donkeys. Open to the public free of charge every day, we provide a centre for the local community and families. We also run educational and fun visits for schools, brownies and support groups as well as take ponies out on therapeutic visits to centres and care homes. Of course, during lockdown and the beginning of 2021, we were unable to run any of these activities and our sole focus was on running the Sanctuary.

Hope Connections is our horse facilitated programme for people with additional needs. Our supported volunteering programme allows people to volunteer at Hope Pastures on a regular basis with one to one support from our qualified staff, with additional support from carers or support workers where necessary. We also run an hour wellbeing session which can be adapted to individual needs for both adults and children.

The charity aims to meet three basic public needs:

1. For the advancement of equine welfare, through rescue, support and education of the public
2. For people, irrespective of background and ability, to be able to benefit from spending time with the animals and to have chance to contribute to their community.
3. To offer people with additional needs (such as learning disabilities or mental health problems) a programme which can help improve their skills, for example hand to eye co-ordination or the ability to socialise more easily through a series of activities and interaction with the animals.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2021**

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### **ACHIEVEMENT AND PERFORMANCE**

#### **Achievements to Date**

The on-site facilities have been upgraded and additional locations have also been sourced for the animals, with the charity now responsible for over 130 equines. A new quarantine facility of 2 stables and tack room as well as a dedicated turn-out area has been added. The yard team have been trained in the protocol for dealing with the animals in the quarantine area.

In 2012 a new visitor centre was opened, supporting additional fundraising activity as well as truly enabling the main site to become a centre for the community. The visitor centre is still evolving and as well as opening week-ends and school holidays we now aim to open it weekdays too. It is run solely by our team of volunteers.

Programmes to increase donations and regular giving such as the introduction of our stable supporter and donkey club membership and deepening relationships with existing supporters are proving successful, as are on-site fundraising and community involvement.

We have been a member of the National Equine Welfare Council (NEWC) since 2015.

Since the last quarter of 2017 we have employed a welfare co-ordinator to support and help animals in need in the local community. We have been able to help with castrations through a grant and have offered advice to horse owners so that the equines can remain in their home with us offering education and support where needed. We did also trial having a second welfare co-ordinator in the North Yorkshire area from the beginning of 2019 who as well as doing this concentrated on finding new forever homes for our equines who were ready to move to a new loving home of their own. Additionally, they monitored our animals on loan and instead of visiting all the homes in person, set up virtual visits which worked well during lock-down when visits were not possible. This method of working still continues. The number rescued in 2021 was 28 and we re-homed 28 into new homes including some who had to move loan homes.

The addition of a Sanctuary Manager has ensured that everyone is working in the same direction and has meant the staff and volunteers can be supported and developed in their roles. They have also brought new ideas for fundraising and bringing in regular income. The visitor experience has also been improved with a lot more information panels being added around the site and a donkey viewing area being created to allow closer access to the donkeys.

The site is continually developing and our 2 remembrance gardens offer visitors the chance to sit in a quiet space and reflect, read or just enjoy being surrounded by the horses, ponies and donkeys.

In 2020 we started to do live videos giving a tour of the animals on site so our supporters and their families could still feel part of Hope Pastures and see what was happening. We also sent out regular videos and updates via Facebook to our supporters and volunteers to keep them up to date with our news.

Our tack sales have continued to increase in revenue year by year and throughout 2021 our volunteers continued to do the live tack auctions as well as selling on e-bay or Facebook. This continues to be one of our main income sources.

#### **Our Latest Development**

Our Hope Connections programme run with dedicated qualified staff is an area which has attracted several groups who visit Hope Pastures every week. This has been a new income source for the charity and we are now also offering 1-1 wellbeing sessions and work experience for people who have additional needs.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2021**

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### **FINANCIAL REVIEW**

#### **Financial position**

Our income did exceed our expenditure in 2021 but this is solely due to the legacy income we received this year. 63.2% of the legacy money was used to support the day to day running of the sanctuary as our income each month did not match our expenditure. The remainder will continue to support any shortfalls in 2022. Some of our activities were still affected in 2021 due to covid and we had no revenue from parties or pony days in the first half of the year and no corporate groups attended at all in 2021. All external stalls were cancelled except one which we attended and this affected our income too.

We did hold a dog show in 2021 and this was very successful and raised over £7000 and it attracted more visitors than in previous years. Our annual raffle raised more money than the previous years too and some of the money from the Big 30 challenge which started in 2020 was handed over to us in 2021. The Challenge was a great success and is something that can be considered for the future too.

New revenue came from the Hope Connections programme and this is an area we see for expansion going forwards.

As with 2020, moving our tack sales to Facebook and live auctions has been very successful throughout 2021 and the income generated from these sales was more than the previous year. Postage costs increased again in 2021 and was as a result of posting out more tack rather than selling it on-site but the postage costs were covered by the buyers. Additionally, we again sold more Christmas cards and calendars this year which also increased our postage spend.

Our fundraising expenses increased when we needed to buy stock for the visitor centre and also to run our events which had been affected by covid.

We continued with only looking to place animals in loan homes rather than foster homes and at the end of the year only 2 were in foster care as opposed to 106 in loan homes.

Our wage bill decreased in 2021 despite the annual living wage increase and the appointment of some additional resource to run Hope Connections. Some of this is due to our welfare and re-homing team working part of their hours as part of the yard team enabling them to get to know the equines we have on site which will help when looking for the right home.

Our insurance did increase in 2021 as it was decided we would add the facility to be able to ride on site when needed and this would help assess the equine and help with any training needs.

2021 was again a difficult year in parts but we were grateful for the legacy income and for the continued support from our regular donors and supporters. Our social media presence continues to attract new followers and people who are supportive of our work and we are looking forward to raising our profile even further in 2022. We have been chosen as one of the charity partners for Harry Hall for 2022 which is brilliant news.

#### **Reserves policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitment held.

The trustees aim to ensure the Charity will be able to meet its ongoing running costs should there be any fall in incoming resources. To achieve this aim funds are set aside in the Charity's investment fund, which at the year end totalled £176,631. This fund would cover over 6 months of the Charity's current running costs.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2021**

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### **FUTURE PLANS**

#### **Key Medium-Term Priorities**

To continue to increase the numbers of animals for whom we can improve their lives, by providing support to those who are struggling to care for their animals through our Welfare work

To maximise the value of donations to us by:

- Maintaining or reducing our costs per animal, whilst retaining high quality care
- Reducing costs which are not directly driven by the animals

To continue to increase donations by expanding our supporter-base and cementing strong relationships with donors.

To widen our reach within the community by offering new on-site activities for existing visitors and expanding these to more diverse groups.

To raise our profile by visiting organisations to raise awareness of our work, increasing our followers on social media and cementing relationships with the local businesses in the area.

To develop and expand the Hope Connections programme.

To explore new ways of raising funds.

To review the staffing structure to include a deputy Sanctuary Manager.

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

#### **Governing document**

The Charity is controlled by its governing document, a Trust Deed dated 9 December 1974, and constitutes an unincorporated Charity.

#### **Background to Charity**

The Phyllis Harvey Horse & Donkey Trust was established in 1974. The current trustees took over the charity in 2004, with just 16 animals and two week's working capital. The facilities were very poor, completely inappropriate for equines and unsuitable for visitors. Supporters, reputation and funding were at an all-time low, with the previous trustees prosecuted for cruelty.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

504003

#### **Principal address**

11 Malmesbury Close  
Leeds  
West Yorkshire  
LS12 4BW

#### **Trustees**

A R Wort  
L F Gawthorpe

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2021**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Independent Examiner**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

Approved by order of the board of trustees on 2 August 2022 and signed on its behalf by:

A R Wort - Trustee

# **Independent Examiner's Report to the Trustees of The Phyllis Harvey Horse & Donkey Trust**

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## **Independent examiner's report to the trustees of The Phyllis Harvey Horse & Donkey Trust**

I report to the charity trustees on my examination of the accounts of The Phyllis Harvey Horse & Donkey Trust (the Trust) for the year ended 31 December 2021.

### **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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the ICAEW which is one of the listed bodies.

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.

J Crossley FCA  
SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

2 August 2022

# The Phyllis Harvey Horse & Donkey Trust

## Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		245,545	1,499	247,044	129,078
Other trading activities	2	85,678	-	85,678	69,120
Investment income	3	6	-	6	88
<b>Total</b>		<b>331,229</b>	<b>1,499</b>	<b>332,728</b>	<b>198,286</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		275,636	5,011	280,647	281,648
Other		2,182	-	2,182	5,149
<b>Total</b>		<b>277,818</b>	<b>5,011</b>	<b>282,829</b>	<b>286,797</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>53,411</b>	<b>(3,512)</b>	<b>49,899</b>	<b>(88,511)</b>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		14,251	-	14,251	3,102
<b>Net movement in funds</b>		<b>67,662</b>	<b>(3,512)</b>	<b>64,150</b>	<b>(85,409)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>504,931</b>	<b>10,619</b>	<b>515,550</b>	<b>600,959</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>572,593</u></b>	<b><u>7,107</u></b>	<b><u>579,700</u></b>	<b><u>515,550</u></b>

The notes form part of these financial statements

# The Phyllis Harvey Horse & Donkey Trust

## Balance Sheet 31 December 2021

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		2021 £	2020 £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	160,529	175,908
Investments	7	<u>176,631</u>	<u>162,380</u>
		<b>337,160</b>	338,288
<b>CURRENT ASSETS</b>			
Cash at bank		249,890	184,591
<b>CREDITORS</b>			
Amounts falling due within one year	8	(7,350)	(7,329)
		<u>242,540</u>	<u>177,262</u>
<b>NET CURRENT ASSETS</b>			
		<b>579,700</b>	515,550
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>579,700</u>	<u>515,550</u>
<b>NET ASSETS</b>			
		<u>579,700</u>	<u>515,550</u>
<b>FUNDS</b>	10		
Unrestricted funds		572,593	504,931
Restricted funds		<u>7,107</u>	<u>10,619</u>
<b>TOTAL FUNDS</b>		<u>579,700</u>	<u>515,550</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 August 2022 and were signed on its behalf by:

A R Wort - Trustee

L F Gawthorpe - Trustee

The notes form part of these financial statements

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements for the Year Ended 31 December 2021

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 5% on cost
Furniture and equipment	- 33% on cost

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Government grants**

Grants receivable for the purpose of immediate financial support with regards to the Covid-19 pandemic, where there are no further related costs, are recognised in income in the period in which they are receivable.

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	72,863	55,805
Adoptions	<u>12,815</u>	<u>13,315</u>
	<u><b>85,678</b></u>	<u><b>69,120</b></u>

### 3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>6</u>	<u>88</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	114,578	14,500	129,078
Other trading activities	69,120	-	69,120
Investment income	<u>88</u>	<u>-</u>	<u>88</u>
<b>Total</b>	183,786	14,500	198,286
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	281,648	-	281,648
Other	<u>5,149</u>	<u>-</u>	<u>5,149</u>
<b>Total</b>	<u>286,797</u>	<u>-</u>	<u>286,797</u>
<b>NET INCOME/(EXPENDITURE)</b>	(103,011)	14,500	(88,511)
<b>Transfers between funds</b>	<u>4,780</u>	<u>(4,780)</u>	<u>-</u>

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	<u>3,102</u>	-	<u>3,102</u>
<b>Net movement in funds</b>	(95,129)	9,720	(85,409)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	600,060	899	600,959
	<u>600,060</u>	<u>899</u>	<u>600,959</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>504,931</u>	<u>10,619</u>	<u>515,550</u>

### 6. TANGIBLE FIXED ASSETS

	Buildings £	Furniture and equipment £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	<u>303,368</u>	<u>37,212</u>	<u>340,580</u>
<b>DEPRECIATION</b>			
At 1 January 2021	127,874	36,798	164,672
Charge for year	<u>14,974</u>	<u>405</u>	<u>15,379</u>
At 31 December 2021	<u>142,848</u>	<u>37,203</u>	<u>180,051</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>160,520</u>	<u>9</u>	<u>160,529</u>
At 31 December 2020	<u>175,494</u>	<u>414</u>	<u>175,908</u>

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 7. FIXED ASSET INVESTMENTS

Investments are stated at market value at the year end. The market value of the quoted investments are based on the market quotation on the relevant Stock Exchange.

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,923	2,712
Taxation and social security	2,101	1,976
Other creditors	<u>3,326</u>	<u>2,641</u>
	<u>7,350</u>	<u>7,329</u>

### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	160,529	-	160,529	175,908
Investments	176,631	-	176,631	162,380
Current assets	242,783	7,107	249,890	184,591
Current liabilities	<u>(7,350)</u>	<u>-</u>	<u>(7,350)</u>	<u>(7,329)</u>
	<u>572,593</u>	<u>7,107</u>	<u>579,700</u>	<u>515,550</u>

### 10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	442,563	53,411	495,974
Investment revaluation reserve	<u>62,368</u>	<u>14,251</u>	<u>76,619</u>
	504,931	67,662	572,593
<b>Restricted funds</b>			
Landscaping fund	297	(259)	38
Castration fund	3,822	(1,922)	1,900
Wall and track system	6,500	(1,450)	5,050
Vet fees	<u>-</u>	<u>119</u>	<u>119</u>
	<u>10,619</u>	<u>(3,512)</u>	<u>7,107</u>
<b>TOTAL FUNDS</b>	<u>515,550</u>	<u>64,150</u>	<u>579,700</u>

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

#### 10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	331,229	(277,818)	-	53,411
Investment revaluation reserve	-	-	14,251	14,251
	<u>331,229</u>	<u>(277,818)</u>	<u>14,251</u>	<u>67,662</u>
<b>Restricted funds</b>				
Landscaping fund	-	(259)	-	(259)
Castration fund	(1)	(1,921)	-	(1,922)
Wall and track system	-	(1,450)	-	(1,450)
Vet fees	1,500	(1,381)	-	119
	<u>1,499</u>	<u>(5,011)</u>	<u>-</u>	<u>(3,512)</u>
<b>TOTAL FUNDS</b>	<u>332,728</u>	<u>(282,829)</u>	<u>14,251</u>	<u>64,150</u>

#### Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	540,794	(103,011)	4,780	442,563
Investment revaluation reserve	59,266	3,102	-	62,368
	600,060	(99,909)	4,780	504,931
<b>Restricted funds</b>				
Landscaping fund	297	-	-	297
Donkey quarantine area	602	-	(602)	-
Castration fund	-	8,000	(4,178)	3,822
Wall and track system	-	6,500	-	6,500
	<u>899</u>	<u>14,500</u>	<u>(4,780)</u>	<u>10,619</u>
<b>TOTAL FUNDS</b>	<u>600,959</u>	<u>(85,409)</u>	<u>-</u>	<u>515,550</u>

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

#### 10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	183,786	(286,797)	-	(103,011)
Investment revaluation reserve	-	-	3,102	3,102
	183,786	(286,797)	3,102	(99,909)
<b>Restricted funds</b>				
Castration fund	8,000	-	-	8,000
Wall and track system	6,500	-	-	6,500
	14,500	-	-	14,500
<b>TOTAL FUNDS</b>	<u>198,286</u>	<u>(286,797)</u>	<u>3,102</u>	<u>(85,409)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	540,794	(49,600)	4,780	495,974
Investment revaluation reserve	59,266	17,353	-	76,619
	600,060	(32,247)	4,780	572,593
<b>Restricted funds</b>				
Landscaping fund	297	(259)	-	38
Donkey quarantine area	602	-	(602)	-
Castration fund	-	6,078	(4,178)	1,900
Wall and track system	-	5,050	-	5,050
Vet fees	-	119	-	119
	899	10,988	(4,780)	7,107
<b>TOTAL FUNDS</b>	<u>600,959</u>	<u>(21,259)</u>	<u>-</u>	<u>579,700</u>

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

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#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	515,015	(564,615)	-	(49,600)
Investment revaluation reserve	<u>-</u>	<u>-</u>	<u>17,353</u>	<u>17,353</u>
	515,015	(564,615)	17,353	(32,247)
<b>Restricted funds</b>				
Landscaping fund	-	(259)	-	(259)
Castration fund	7,999	(1,921)	-	6,078
Wall and track system	6,500	(1,450)	-	5,050
Vet fees	<u>1,500</u>	<u>(1,381)</u>	<u>-</u>	<u>119</u>
	<u>15,999</u>	<u>(5,011)</u>	<u>-</u>	<u>10,988</u>
<b>TOTAL FUNDS</b>	<u>531,014</u>	<u>(569,626)</u>	<u>17,353</u>	<u>(21,259)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

#### 12. PURPOSE OF RESTRICTED FUNDS

The balance on the restricted fund consists of £38 to cover the cost of landscaping in memory of Dominique Heneghan-Powell, £1,900 to cover vet bills held within a Castration fund and £5,050 held to cover costs relating to a Wall and track system and £119 for other vet bills.

# The Phyllis Harvey Horse & Donkey Trust

## Detailed Statement of Financial Activities for the Year Ended 31 December 2021

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	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	100,531	112,493
Gift aid	4,811	6,585
Legacies and bequests	134,929	-
Grants	<u>6,773</u>	<u>10,000</u>
	<b>247,044</b>	<b>129,078</b>
<b>Other trading activities</b>		
Fundraising events	72,863	55,805
Adoptions	<u>12,815</u>	<u>13,315</u>
	<b>85,678</b>	<b>69,120</b>
<b>Investment income</b>		
Deposit account interest	<u>6</u>	<u>88</u>
<b>Total incoming resources</b>	<b>332,728</b>	<b>198,286</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	164,917	172,065
Rates, water and refuse	4,327	3,209
Insurance	5,715	4,465
Telephone and internet	935	874
Postage, stationery and advertising	3,969	2,288
Fundraising expenses	5,750	2,445
Sundry expenses	475	660
Fodder and bedding	17,749	21,155
Veterinary and therapy fees	37,224	28,346
Farrier fees	3,535	3,390
Rent of field and pasture management	480	980
Workwear	64	637
Horse passport and freezemarks	458	493
Horse box expenses	2,588	1,654
Travel and transport expenses	2,972	3,012
Repairs and maintenance	7,225	8,843
Electricity	2,119	2,792
Carried forward	<b>260,502</b>	<b>257,308</b>

This page does not form part of the statutory financial statements

# The Phyllis Harvey Horse & Donkey Trust

## Detailed Statement of Financial Activities for the Year Ended 31 December 2021

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	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	260,502	257,308
Lottery licence	20	20
Website hosting	65	332
Health and safety expenses	911	1,226
Livery and training costs	3,770	6,205
Depreciation of buildings	14,974	14,648
Depreciation of furniture and equipment	405	1,909
	<u>280,647</u>	<u>281,648</u>
<b>Support costs</b>		
<b>Management</b>		
Legal and professional fees	2,084	5,066
<b>Finance</b>		
Bank charges	<u>98</u>	<u>83</u>
Total resources expended	<u>282,829</u>	<u>286,797</u>
Net income/(expenditure)	<u>49,899</u>	<u>(88,511)</u>

This page does not form part of the statutory financial statements

**THE PHYLLIS HARVEY HORSE AND DONKEY TRUST**

England & Wales - Charity number 504003

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# Accounts

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**The Phyllis Harvey Horse  
& Donkey Trust**

**Report of the Trustees and  
Financial Statements**

**Year Ended 31 December 2020**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

# **The Phyllis Harvey Horse & Donkey Trust**

## **Contents of the Financial Statements for the Year Ended 31 December 2020**

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8
<b>Detailed Statement of Financial Activities</b>	15

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# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Hope Pastures is a small horse, pony and donkey sanctuary. Our mission is to rescue, rehabilitate and re-home horses, ponies and donkeys. The ultimate aim is to find these animals a fulfilling life with their own family, where they are loved and cared for.

We are a small charity, which is 'on the ground and easily accessible'. We are contacted every day to rescue animals and our lack of bureaucracy means we are able to act quickly to help if needed. 30 animals are currently being sheltered at the sanctuary and we are responsible for many, many more, now enjoying new and useful lives in loving 'forever' homes.

Our welfare team support horse owners in the local community and respond to calls from members of the public who have concerns about neglected horses, ponies or donkeys, working with other organisations where needed.

Hope Pastures also educates in animal welfare and our city base allows us to provide therapeutic contact opportunities for people who would not normally meet horses/donkeys. Open to the public free of charge every day, we provide a centre for the local community and families. We also run educational and fun visits for schools, brownies and support groups as well as take ponies out on therapeutic visits to centres and care homes. Of course, during lockdown, we were unable to run any of these activities and our sole focus was on running the Sanctuary.

The charity aims to meet two basic public needs:

1. For the advancement of equine welfare, through rescue, support and education of the public
2. For people, irrespective of background and ability, to be able to benefit from spending time with the animals and to have chance to contribute to their community.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2020**

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### **ACHIEVEMENT AND PERFORMANCE**

#### **Achievements to Date**

The on-site facilities have been upgraded and additional locations have also been sourced for the animals, with the charity now responsible for over 130 equines. A new quarantine facility of 2 stables and tack room as well as a dedicated turn-out area has been added. The yard team have been trained in the protocol for dealing with the animals in the quarantine area.

In 2012 a new visitor centre was opened, supporting additional fundraising activity as well as truly enabling the main site to become a centre for the community. The visitor centre is still evolving and as well as opening week-ends and school holidays we now aim to open it weekdays too. It is run solely by our team of volunteers.

Programmes to increase donations and regular giving such as the introduction of our stable supporter and donkey club membership and deepening relationships with existing supporters are proving successful, as are on-site fundraising and community involvement.

We have been a member of the National Equine Welfare Council (NEWC) since 2015.

Since the last quarter of 2017 we have employed a welfare co-ordinator to support and help animals in need in the local community. We have been able to help with castrations through a grant and have offered advice to horse owners so that the equines can remain in their home with us offering education and support where needed. We did also trial having a second welfare co-ordinator in the North Yorkshire area from the beginning of 2019 who as well as doing this concentrated on finding new forever homes for our equines who were ready to move to a new loving home of their own. Additionally they monitored our animals on loan and instead of visiting all the homes in person, set up virtual visits which worked well during lock-down when visits were not possible.

The addition of a Sanctuary Manager has ensured that everyone is working in the same direction and has meant the staff and volunteers can be supported and developed in their roles. They have also brought new ideas for fundraising and bringing in regular income. The visitor experience has also been improved with a lot more information panels being added around the site and a donkey viewing area being created to allow closer access to the donkeys.

#### **Our Latest Development**

In 2020 during lock-down we had to think of ways to engage with our supporters and also had to think of ways to raise money without having visitors on site.

We started to do live videos giving a tour of the animals on site so our supporters and their families could still feel part of Hope Pastures and see what was happening. We also sent out regular videos and updates via Facebook to our supporters and volunteers to keep them up to date with our news.

Our tack sales are one of our main regular income streams and as we could not hold on-site tack sales, thanks to the commitment and time of our volunteers, we changed to selling on Facebook and via live tack auctions as well as continuing to sell on E-bay. This proved highly successful and has continued.

As people were unable to buy presents from shops in-person we ran a successful campaign to sell adoptions as presents and also as a way to support the charity. The sale of the knitted pony mascots also increased during 2020.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2020**

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### **FINANCIAL REVIEW**

#### **Financial position**

Our income did not exceed our expenditure in this year due to several factors. We did not receive any legacy money in this year. Also as our on-site events were cancelled due to covid 19 including our dog show, which was the same with external events, we did not raise as much money through fundraising and our total was 19.4% lower than 2019. The legacy money from 2019 was used to support the charity and make up the shortfall in the day to day running costs.

We did have a very successful Facebook campaign to sell adoptions and knitted ponies to raise money and to help support us and the total raised from adoptions alone went up by 61.6%. We also started a Big 30 Challenge to encourage people to raise money for us by completing a challenge of their choice around the number of 30 e.g. to walk 30 miles or do 30 acts of kindness etc. and we were then fortunate to have this amount matched by a company in the USA.

Moving our tack sales to Facebook and live auctions has been very successful and the income generated from these sales was more than the previous year. It shows that postage doubled in 2020 and this was as a result of posting out the tack rather than selling it on-site but the postage costs were covered by the buyers. Additionally we sold more Christmas card and calendars this year as well as adoptions which also increased our postage spend.

Our fundraising expenses decreased as the visitor centre was closed and we did not need to buy stock to sell. Our vet fees were also £10,000 less than the previous year and this helped reduce our overall spend from the previous year. We did however manage to replace a roof on the rug room which was in urgent need of replacing.

We continued with only looking to place animals in loan homes rather than foster homes and no money was spent in 2020 on foster home placements. This also helped reduce our expenditure costs.

2020 was a difficult year but there were a lot of positives and the legacy from 2019 helped us through this period. A lot of supporters, both members of the public and companies donated throughout the year and our donations actually increased in 2020 and gave us a good footing to build on those relationships in 2021.

#### **Reserves policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the Charity's needs. This is based on the Charity's size and the level of financial commitment held.

The trustees aim to ensure the Charity will be able to meet its ongoing running costs should there be any fall in incoming resources. To achieve this aim funds are set aside in the Charity's investment fund, which at the year-end totalled £162,380. This fund would cover over 6 months of the Charity's current running costs.

### **FUTURE PLANS**

#### **Key Medium-Term Priorities**

To maximise the value of donations to us by:

- Maintaining or reducing our costs per animal, whilst retaining high quality care
- Reducing costs which are not directly driven by the animals

To continue to increase the numbers of animals for whom we can improve their lives, by providing support to those who are struggling to care for their animals through our Welfare work

To continue to increase donations by expanding our supporter-base and cementing strong relationships with donors. To widen our reach within the community by offering new on-site activities for existing visitors and expanding these to more diverse groups and this has been a focus in 2021.

To raise our profile by visiting schools and other organisations to raise awareness of our work.

# **The Phyllis Harvey Horse & Donkey Trust**

## **Report of the Trustees for the Year Ended 31 December 2020**

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

#### **Governing document**

The Charity is controlled by its governing document, a Trust Deed dated 9 December 1974, and constitutes an unincorporated Charity.

#### **Background to Charity**

The Phyllis Harvey Horse & Donkey Trust was established in 1974. The current trustees took over the charity in 2004, with just 16 animals and two week's working capital. The facilities were very poor, completely inappropriate for equines and unsuitable for visitors. Supporters, reputation and funding were at an all-time low, with the previous trustees prosecuted for cruelty.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

504003

#### **Principal address**

11 Malmesbury Close  
Leeds  
West Yorkshire  
LS12 4BW

#### **Trustees**

A R Wort  
L F Gawthorpe

#### **Independent Examiner**

SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

Approved by order of the board of trustees on 22 March 2022 and signed on its behalf by:

A R Wort - Trustee

# **Independent Examiner's Report to the Trustees of The Phyllis Harvey Horse & Donkey Trust**

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## **Independent examiner's report to the trustees of The Phyllis Harvey Horse & Donkey Trust**

I report to the charity trustees on my examination of the accounts of The Phyllis Harvey Horse & Donkey Trust (the Trust) for the year ended 31 December 2020.

### **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 Act and in carrying out my examination I have followed all 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 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.

J Crossley FCA  
SMH Jolliffe Cork Ltd  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

22 March 2022

## The Phyllis Harvey Horse & Donkey Trust

### Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		114,577	14,500	129,077	370,278
Other trading activities	2	69,120	-	69,120	77,528
Investment income	3	88	-	88	150
<b>Total</b>		<b>183,785</b>	<b>14,500</b>	<b>198,285</b>	<b>447,956</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		281,648	-	281,648	295,885
Other		5,149	-	5,149	2,602
<b>Total</b>		<b>286,797</b>	<b>-</b>	<b>286,797</b>	<b>298,487</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(103,012)</b>	<b>14,500</b>	<b>(88,512)</b>	<b>149,469</b>
<b>Transfers between funds</b>	11	<b>4,780</b>	<b>(4,780)</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		3,102	-	3,102	19,332
<b>Net movement in funds</b>		<b>(95,130)</b>	<b>9,720</b>	<b>(85,410)</b>	<b>168,801</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>600,060</b>	<b>899</b>	<b>600,959</b>	<b>432,158</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>504,930</b>	<b>10,619</b>	<b>515,549</b>	<b>600,959</b>

The notes form part of these financial statements

# The Phyllis Harvey Horse & Donkey Trust

## Balance Sheet 31 December 2020

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		2020 £	2019 £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	175,907	176,751
Investments	7	<u>162,380</u>	<u>159,278</u>
		338,287	336,029
<b>CURRENT ASSETS</b>			
Stocks	8	-	210
Cash at bank		<u>184,591</u>	<u>272,204</u>
		184,591	272,414
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,329)	(7,484)
		<u>177,262</u>	<u>264,930</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>515,549</u>	<u>600,959</u>
<b>NET ASSETS</b>		<u>515,549</u>	<u>600,959</u>
<b>FUNDS</b>	11		
Unrestricted funds		504,930	600,060
Restricted funds		<u>10,619</u>	<u>899</u>
<b>TOTAL FUNDS</b>		<u>515,549</u>	<u>600,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2022 and were signed on its behalf by:

A R Wort - Trustee

L F Gawthorpe - Trustee

The notes form part of these financial statements

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements for the Year Ended 31 December 2020

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 5% on cost
Furniture and equipment	- 33% on cost

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Government grants**

Grants receivable for the purpose of immediate financial support with regards to the Covid-19 pandemic, where there are no further related costs, are recognised in income in the period in which they are receivable.

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	55,805	69,292
Adoptions	<u>13,315</u>	<u>8,236</u>
	<u><b>69,120</b></u>	<u><b>77,528</b></u>

#### 3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u><b>88</b></u>	<u><b>150</b></u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	355,278	15,000	370,278
Other trading activities	77,528	-	77,528
Investment income	<u>150</u>	<u>-</u>	<u>150</u>
<b>Total</b>	432,956	15,000	447,956
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	280,885	15,000	295,885
Other	<u>2,602</u>	<u>-</u>	<u>2,602</u>
<b>Total</b>	283,487	15,000	298,487
<b>NET INCOME</b>	149,469	-	149,469
<b>Transfers between funds</b>	<u>7,898</u>	<u>(7,898)</u>	<u>-</u>
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	19,332	-	19,332

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Net movement in funds</b>	176,699	(7,898)	168,801

#### RECONCILIATION OF FUNDS

<b>Total funds brought forward</b>	423,361	8,797	432,158
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>600,060</u>	<u>899</u>	<u>600,959</u>

#### 6. TANGIBLE FIXED ASSETS

	Buildings £	Furniture and equipment £	Totals £
<b>COST</b>			
At 1 January 2020	287,654	37,212	324,866
Additions	<u>15,713</u>	-	<u>15,713</u>
At 31 December 2020	<u>303,367</u>	<u>37,212</u>	<u>340,579</u>
<b>DEPRECIATION</b>			
At 1 January 2020	113,226	34,889	148,115
Charge for year	<u>14,648</u>	<u>1,909</u>	<u>16,557</u>
At 31 December 2020	<u>127,874</u>	<u>36,798</u>	<u>164,672</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>175,493</u>	<u>414</u>	<u>175,907</u>
At 31 December 2019	<u>174,428</u>	<u>2,323</u>	<u>176,751</u>

#### 7. FIXED ASSET INVESTMENTS

Investments are stated at market value at the year end. The market value of the quoted investments are based on the market quotation on the relevant Stock Exchange.

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 8. STOCKS

	2020	2019
	£	£
Stocks	<u>-</u>	<u>210</u>

#### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	2,713	4,467
Taxation and social security	1,976	1,697
Other creditors	<u>2,640</u>	<u>1,320</u>
	<u>7,329</u>	<u>7,484</u>

#### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	175,907	-	175,907	176,751
Investments	162,380	-	162,380	159,278
Current assets	173,972	10,619	184,591	272,414
Current liabilities	<u>(7,329)</u>	<u>-</u>	<u>(7,329)</u>	<u>(7,484)</u>
	<u>504,930</u>	<u>10,619</u>	<u>515,549</u>	<u>600,959</u>

#### 11. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	540,794	(103,012)	4,780	442,562
Investment revaluation reserve	<u>59,266</u>	<u>3,102</u>	<u>-</u>	<u>62,368</u>
	600,060	(99,910)	4,780	504,930
<b>Restricted funds</b>				
Landscaping fund	297	-	-	297
Donkey quarantine area	602	-	(602)	-
Castration fund	-	8,000	(4,178)	3,822
Wall and track system	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
	899	14,500	(4,780)	10,619
<b>TOTAL FUNDS</b>	<u>600,959</u>	<u>(85,410)</u>	<u>-</u>	<u>515,549</u>

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	183,785	(286,797)	-	(103,012)
Investment revaluation reserve	-	-	3,102	3,102
	<u>183,785</u>	<u>(286,797)</u>	<u>3,102</u>	<u>(99,910)</u>
<b>Restricted funds</b>				
Castration fund	8,000	-	-	8,000
Wall and track system	6,500	-	-	6,500
	<u>14,500</u>	<u>-</u>	<u>-</u>	<u>14,500</u>
<b>TOTAL FUNDS</b>	<u>198,285</u>	<u>(286,797)</u>	<u>3,102</u>	<u>(85,410)</u>

### Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	383,427	149,469	7,898	540,794
Investment revaluation reserve	39,934	19,332	-	59,266
	423,361	168,801	7,898	600,060
<b>Restricted funds</b>				
Landscaping fund	297	-	-	297
Donkey quarantine area	8,500	-	(7,898)	602
	<u>8,797</u>	<u>-</u>	<u>(7,898)</u>	<u>899</u>
<b>TOTAL FUNDS</b>	<u>432,158</u>	<u>168,801</u>	<u>-</u>	<u>600,959</u>

# The Phyllis Harvey Horse & Donkey Trust

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	432,956	(283,487)	-	149,469
Investment revaluation reserve	<u>-</u>	<u>-</u>	<u>19,332</u>	<u>19,332</u>
	432,956	(283,487)	19,332	168,801
<b>Restricted funds</b>				
Vet fee grant	15,000	(15,000)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>447,956</u>	<u>(298,487)</u>	<u>19,332</u>	<u>168,801</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	383,427	46,457	12,678	442,562
Investment revaluation reserve	<u>39,934</u>	<u>22,434</u>	<u>-</u>	<u>62,368</u>
	423,361	68,891	12,678	504,930
<b>Restricted funds</b>				
Landscaping fund	297	-	-	297
Donkey quarantine area	8,500	-	(8,500)	-
Castration fund	-	8,000	(4,178)	3,822
Wall and track system	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
	<u>8,797</u>	<u>14,500</u>	<u>(12,678)</u>	<u>10,619</u>
<b>TOTAL FUNDS</b>	<u>432,158</u>	<u>83,391</u>	<u>-</u>	<u>515,549</u>

## The Phyllis Harvey Horse & Donkey Trust

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

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#### 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	616,741	(570,284)	-	46,457
Investment revaluation reserve	<u>-</u>	<u>-</u>	<u>22,434</u>	<u>22,434</u>
	616,741	(570,284)	22,434	68,891
<b>Restricted funds</b>				
Vet fee grant	15,000	(15,000)	-	-
Castration fund	8,000	-	-	8,000
Wall and track system	<u>6,500</u>	<u>-</u>	<u>-</u>	<u>6,500</u>
	<u>29,500</u>	<u>(15,000)</u>	<u>-</u>	<u>14,500</u>
<b>TOTAL FUNDS</b>	<u>646,241</u>	<u>(585,284)</u>	<u>22,434</u>	<u>83,391</u>

#### 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

#### 13. PURPOSE OF RESTRICTED FUNDS

The balance on the restricted fund consists of £297 to cover the cost of landscaping in memory of Dominique Heneghan-Powell, £3,822 to cover vet bills held within a Castration fund and £6,500 held to cover costs relating to a Wall and track system.

# The Phyllis Harvey Horse & Donkey Trust

## Detailed Statement of Financial Activities for the Year Ended 31 December 2020

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	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	112,492	102,740
Gift aid	6,585	6,372
Legacies and bequests	-	261,166
Grants	<u>10,000</u>	<u>-</u>
	129,077	370,278
<b>Other trading activities</b>		
Fundraising events	55,805	69,292
Adoptions	<u>13,315</u>	<u>8,236</u>
	69,120	77,528
<b>Investment income</b>		
Deposit account interest	<u>88</u>	<u>150</u>
<b>Total incoming resources</b>	<b>198,285</b>	<b>447,956</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	172,065	166,787
Rates, water and refuse	3,209	3,747
Insurance	4,465	3,665
Telephone and internet	874	883
Postage, stationery and advertising	2,288	1,184
Fundraising expenses	2,445	7,043
Sundry expenses	660	1,058
Fodder and bedding	21,155	20,059
Veterinary and therapy fees	28,346	38,397
Farrier fees	3,390	2,738
Rent of field and pasture management	980	504
Workwear	637	1,644
Horse passport and freezemarks	493	421
Fostering expenses	-	1,252
Horse box expenses	1,654	4,252
Travel and transport expenses	3,012	3,913
Repairs and maintenance	8,843	14,539
Electricity	2,792	2,371
Lottery licence	20	20
Website hosting	332	86
Carried forward	<b>257,660</b>	<b>274,563</b>

This page does not form part of the statutory financial statements

## The Phyllis Harvey Horse & Donkey Trust

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

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	2020	2019
	£	£
<b>Charitable activities</b>		
Brought forward	<b>257,660</b>	274,563
Health and safety expenses	<b>1,226</b>	456
Livery and training costs	<b>6,205</b>	4,749
Depreciation of buildings	<b>14,648</b>	14,188
Depreciation of furniture and equipment	<b><u>1,909</u></b>	<u>1,929</u>
	<b>281,648</b>	295,885
<b>Support costs</b>		
<b>Management</b>		
Legal and professional fees	<b>5,066</b>	2,512
<b>Finance</b>		
Bank charges	<b><u>83</u></b>	<u>90</u>
Total resources expended	<b><u>286,797</u></b>	<u>298,487</u>
<b>Net (expenditure)/income</b>	<b><u><u>(88,512)</u></u></b>	<u><u>149,469</u></u>

This page does not form part of the statutory financial statements