

APPENDIX 1

OSCR

Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	30	June	2023	To	1	July	2024

Reference and administration details

Charity name	Farmersfield Resthome for Elderly Donkeys
Other names charity is known by	FRED
Registered charity number	SC 045033
Charity's principal address	Farmersfield Farm
	Dunscore
	Dumfries
	Postcode DG2 0JS

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Treasurer		
3	Secretary		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

None this year

Objectives and activities

Charitable purposes

Animal Welfare
Our Vision at FRED is for all our donkeys to have the assurance of a permanent home where their needs are anticipated and fully met. Where donkeys have quality of life, through correct nutrition and physical care, appropriate mental stimulation, prompt veterinary treatment when necessary and the companionship of other donkeys at a similar stage in life. Finally, that the end of life be timeous and conducted with love and in dignity.

Summary of the main activities in relation to these objects

Currently we have 24 FRED donkeys and one Donkey Sanctuary donkey and all are permanent residents here at FRED. FRED continues to provide care and welfare of the donkeys and the labour necessary to ensure this. Care and Welfare includes feed, bedding, farriery, dentistry and stable maintenance. Labour includes attending to the above plus grooming, mucking out, yard maintenance and spending time with the donkeys to ensure their good health and to attend to their different needs.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

We have had a more settled year here at FRED due to only one death and the successful integration of the nine donkeys who arrived last year. 8 of the nine donkeys we have rescued this year have been the result of the current cost of living financial crisis. The ninth, Lizzie, was a survivor of abuse and neglect.

The first two came from a loving home whose owner had lost her grazing in North Ayrshire and had to very reluctantly give up her two cherished donkeys. Because these donkeys were much loved, they keep their names, Spider and Delphine.

Another six came from relatively close by and were the result of a house repossession. These six were in quite poor condition with their feet in a particular bad way. As they came from a far-from-good home we had to find new names for them all.so welcome to FRED - Bertha, Krystal, Percy, Albie, Ivy and Reo.

The ninth donkey, Lizzie, arrived with no name and was pregnant. Lizzie defied all the odds and delivered a healthy female foal on May 2nd 2024 called Patsy. It is no exaggeration to say that our biggest achievement of the year was enabling Lizzie to have her foal and to share in her enjoyment and pride in Patsy.

Financial review

Brief statement of the charity's policy on reserves

Farmersfield Rest-home for Elderly Donkeys (FRED) does not have a stated policy on reserves, but operate a "working" or "good housekeeping" policy of spending within our means and fundraising to meet these means.

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	
Date	19/03/2025	



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	30	June	2023		1	July	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	7190				-	4006
Legacies					-	
Grants	9538				-	4488
Receipts from fundraising activities	7334				-	4162
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	24062 -	-	-	-	-	12656 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	24062 -	-	-	-	-	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	13798				-	14832
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13798 -	-	-	-	-	14832 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13798 -	-	-	-	-	-
Net receipts / (payments)	24062 -	-	-	-	-	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	10264 -	-	-	-	-	(2176) -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3540				3540 .	5716
	Surplus / (deficit) shown on receipts and payments account	10264				10264 .	(2176)
						-	
						-	
	Cash and bank balances at end of year	13804 .	-	-	-	13804 .	3540 .
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

19/03/25

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Animal Welfare - to provide food, shelter and care, including veterinary and farrier care, to donkeys, most of whom are elderly.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Core Funding	Institution	1	4488
Stable and yard maintenace	Institution	1	5050
Total			9538 -

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Sponsorship/Direct Debit/visits/payments	7190				-	4006
Fundraising	7334				-	4162
					-	
					-	
Total	14524 -	-	-	-	-	8168 -

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
██████████	4488		-	4488
WCT	5050		-	
			-	
			-	
Total	9538 -	-	-	4488 -
	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

[illegible]

sc 045033

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	7190				-	4006
Legacies					-	
Grants	9538				-	4488
Receipts from fundraising activities	7334				-	4162
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	24062 -	-	-	-	-	12656 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments	13798				-	14832
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	13798 -	-	-	-	-	14832 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	10264 -	-	-	-	-	(2176) -

Nature and purpose of funds

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- sc 045033

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Farmersfield Rest-home for Elderly Donkeys (FRED)					
Registered charity number	SC	045033					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	30	June	2023		1	July	2024
Set out on pages	1-12						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:							
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose