REGISTERED CHARITY NUMBER: 1083468

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

FOR

SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

Foreword

From Margaret Eames - Chair of Trustees

Firstly, I want to place on record a huge thank you to our supporters, volunteers and staff who have helped the charity continue to make such a positive and significant impact on working donkeys and horses in Israel, the Occupied Palestinian Territories and the El Saf brick kilns of Egypt.

As we mentioned in last year's report, the charity has continued to build a reserve fund to help us provide for both the animals in our care and those that rely on the mobile clinics in the Occupied Palestinian Territories and Egypt should economic conditions deteriorate. That decision has proved to be extremely prudent due to the events that unfolded in Israel in October 2023 and the effects to the Middle East since. Thankfully, we are in a much better position now to safeguard the animals in our care and those that we reach out to in the community.

We have also been busy building funds for some of the projects we want to get off the ground in 2023 and beyond - for example, building a new rescue centre for the animals we care for in the West Bank, upgrading the sanctuary in Israel and setting up and developing our new project in Egypt.

As any other charity, the board review risks at each Trustee meeting and in 2023 we were able to address a number of outstanding issues. We are now on a much more secure financial footing and the charity continues to comply with all the financial regulations surrounding its day to day running.

Finally, in 2023 we were able to welcome a new Trustee onto the board who has many years of experience in fundraising for animal welfare organisations. We are always looking for new Trustees, especially those that can fill the gaps in experience needed to operate the charity to best effect. Our work would not be possible without the wisdom and expertise of our Trustees and I am hugely grateful for their time and commitment.

Similarly, the efforts of our staff in the UK, Israel, the Occupied Palestinian Territories and now Egypt are truly an inspiration. Seeing the circumstances in which they carry out their work is humbling and I am proud to be associated with each and every one of them.

Once again, thank you to all our supporters who make this all possible. 2024 will be an exciting time for the charity as we move forward with some of the much-needed projects which help us reach more donkeys and horses in need of our care.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

OBJECTIVES AND ACTIVITIES Update From Andy Foxcroft - Chief Executive

I started 2023 with a visit to Egypt in January to discuss the potential of a new project focussed on the brick kilns near to El Saf city, about 80km south of Cairo. I met Eslam Yassin and Mohammed Gad, the founder and the CEO of The Bridge Foundation (El Gesr) based in Aswan, and Dr Shaaban Fayez, an equine vet based in Cairo. We travelled to one of the kilns in the Gisa desert where we met farriers Moharram and Hamed who had previously worked closely with Dr Shaaban. The objective of the trip was to learn more about the working donkeys and mules in the brick kilns and determine if there was a role for Safe Haven. It was immediately clear there was a role for us as the condition of the animals was appalling. Many were underweight, had horrendous harness wounds and most had lameness from overgrown hooves and strains from pulling heavy carts. There are around 140 individually owned kilns in the desert with 10 to 15 donkeys or mules in each which are used to pull loads of sun-dried bricks to the ovens for firing. Each kiln manufactures between 80,000 and 120,000 bricks EACH DAY! Because of the location of the kilns, local vets and farriers are unwilling to travel through the bumpy desert roads and, if they did, the cost of treatment would not be affordable for the owners. As a result, the condition of the animals had deteriorated severely since Dr Shaaban and the team had worked there previously in 2017 which is why they needed the support of Safe Haven to start the project up again. Following a lengthy process of obtaining permission from the Egyptian government to work in the kilns, the project started in March 2023 and the impact was immediate. I made several trips during the course of the year to monitor progress and one of those was with actor and Safe Haven patron, Peter Egan and film maker, Andrew Telling. Together, they made a superb documentary about our work in the kilns called 'Broken' which went on to win Geographical Magazine's "Better World Video' award

At the end of September, I travelled to Israel for my second visit of the year and visited the West Bank in the company of one of our Trustees, Ray Ings, who was keen to see our work there first hand. We visited the site of a new sanctuary which is located just outside of Jenin, a busy and vibrant town. The new sanctuary, which is in an agricultural area of Jenin called Arranah, was completed at the end of 2023 and the donkeys that were cared for in our Nablus clinic, have now moved there. The new sanctuary provides much more space for the 40 donkeys and the sight of them running in their new, large paddock was just fantastic. As with the Israel sanctuary, most of the donkeys we care for were working animals and the transformation in demeanour, behaviour and health is a joy to see.

The 3 mobile clinics in the West Bank continue to offer veterinary services to a large number of people and their animals across the country. In my visits over the last 5 years, I have certainly seen a change in husbandry skills which means healthier donkeys/horses, less harness wounds and less lameness. The work though needs to continue in order to reach more owners and firmly bed in the husbandry training. Our continuing study into our work in the West Bank will help us better understand people's needs and how we can improve the delivery of our training.

For 2024, we are planning to renovate our sanctuary in Israel where we care for 180 donkeys. As some of you will remember, we had considered moving to a different site although quickly discovered that the bureaucracy of that process would take too long and cost too much money. So, we are going to focus on our current site by replacing all the fences, extending the main paddock, creating a new isolation area and even installing new toilets and a shower for staff. We are planning to fund a second team in Egypt as the demand for services means that our current team are not able to attend all the requests they receive for help. With the second team in place, we can hopefully reach all 140 kilns located in the El Saf region. Finally, our efforts over the last two years to establish a team in Gaza are beginning to take shape despite the war which has seen an increased reliance on working donkeys and horses. At the end of 2023, and through the efforts of our Egypt team, we bought 2 tons of horse, dog and cat food together with veterinary medications. These were transported to the border with Gaza waiting for an opportunity to get them into the country which is desperately short of animal food and meds.

What a year it's been! This important work, which positively impacts on both the animals and their owners, is only possible because of our generous supporters who, like us, want to see better welfare conditions for all the working donkeys and horses. So, thank you, we couldn't do this life changing work without you.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

To improve the welfare of donkeys and other equids in the State of Israel and the Palestinian National Authority or their successors in name and sovereignty and in any additional countries where the Directors feel the need is sufficient to warrant either running the charity's own projects or partnering with local NGOs.

The Vision of Safe Haven for Donkeys:

A world where all working donkeys, horses and other equids are healthy, without injury and well cared for.

Our Mission is:

To use our resources, expertise and experience to ensure all animals we come into contact with are provided with suitable care and treatment so they can live and work without pain and discomfort. We will also pass our knowledge on to owners and communities to bring about long-term and sustainable improvements to animal welfare.

What are Safe Haven's values?

- -We are compassionate wherever we see animals suffering or in need of our help, we will act.
- -We are professional our staff are experts in their field and everything we do is led by veterinary science.
- -We act as partners our job is not to lecture owners, but to work together and empower them to better care for their animals.
- -We are grateful Every single penny donated to our charity is precious and we use our resources wisely.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees of Safe Haven for Donkeys in the Holy Land approved the transfer of funds to Israel, the Palestinian Territories and Egypt to support the increasing work undertaken by the not-for-profit organisation the "Holy Land Donkeys Trust", the Palestinian Territories "Donkeys Trust Co" and the "Atan Project" in Egypt.

By the end of December 2023, the Holyland Donkeys Trust was caring for on average 180 donkeys at the sanctuary at Moshav Gan Yoshiyya, located between the Israel towns of Netanya and Hadera and only a few miles from the Palestinian border. There were also around 35 animals being cared for at the Donkeys Trust Co's rescue centre in the Palestinian village of Arrana which was opened in November 2023 to house the animals previously cared for at the charity's clinic in the city of Nablus.

All donkeys at the sanctuary and rescue centre receive regular veterinary care, vaccinations, visits from the farrier and undergo regular dental check-ups. Donkeys are only ever euthanised if, in the opinion of our veterinary surgeon and ratified by the Directors of the Holyland Donkeys Trust in Israel and Donkeys Trust Co in the Palestinian Territories, their quality of life is sufficiently low to warrant this.

Our clinic in the Palestinian city of Nablus continues to be extremely busy, particularly on Thursdays when the nearby donkey market is in operation. The teams also hold regular veterinary outreach clinics in various locations in the Palestinian Territories using three mobile clinic vehicles which between them cover the whole country. In addition to free veterinary treatment, working equines are offered vaccinations, shoeing and dental work. The charity's team also repair harnesses and head collars, or provide new ones at a nominal charge, as ill-fitting equipment is so often the cause of wounds.

Education is an important part of our work and the Nablus clinic has hosted veterinary students from the nearby university as well as visits by children from local schools and refugee camps.

Our Palestinian team are reaching around 1,000 donkeys a month and staff and Trustees are confident that the overall welfare of working equids in the region has improved as a direct result of Safe Haven's intervention. This is supported by evidence that clearly shows a reduced number of treatments required on return visits to each area.

In 2023, we set up a new project in partnership with a local NGO to bring veterinary services to equids working in the brick kilns in the El Saf region of Egypt. This is run under name "the Atan Project".

In the UK, costs have been kept as low as possible, with the only employees being a full time. Operations Director who handles the day to day running of the charity in the UK including fundraising, PR and administration, a Social Media Officer who looks after the charity's social media interactions and a part time Administration Assistant who deals with banking donations and thank you letters. We also have a part time CEO who focuses on organisational development and delivering the strategy.

The percentage of funds spent on direct care of working animals in in the countries in which we operate is increasing year on year. During 2023, we have continued to reduce costs at the sanctuary without compromising our animal welfare standards. We have achieved this through negotiations with current suppliers to find more cost-effective ways of providing their goods or retendering services to ensure we are getting best value for money. Rehoming donkeys to carefully selected homes in the Palestinian Territories is also a way to reduce costs whilst providing the animals with greater environmental enrichment.

Relationships with other charities

The charity is a member of the National Equine Welfare Council (NEWC), the Working Animal Alliance (WAA), The Federation of Horses in Education and Therapy International (HETI) and the National Council for Voluntary Organisations (NVCO). The UK Operations Director is a member of the Donkey Breed Society, the Chartered Institute of Fundraising and the Institute of Legacy Management.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

FINANCIAL REVIEW

Financial position

As at 31 December 2023, the charity had available unrestricted reserves of £2,082,438.02 plus £7,800 restricted towards the building of a quarantine area at the sanctuary in Israel. A large proportion of these unrestricted reserves were allocated towards the new projects the charity plans to implement during 2024.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2024 and so a robust fundraising strategy has been put into place to ensure that future income continues to increase. This includes continuing to engage the services of a dedicated freelance fundraising consultant to increase income and the number of donors on the charity's database and the services of a PR consultant to help raise awareness of the charity's work.

Year 2023 review

Following a clean audit of the last seven years' annual accounts thanks to the implementation of more stringent financial processes in Israel and the Palestinian Territories, the Directors of the Holyland Donkeys Trust and the Directors of Safe Haven for Donkeys in the Holy Land have continued to ensure that these procedures remain rigorous and are strictly enforced.

In July 2016, a "not for profit company for the public benefit" was set up in Israel, known as the Holyland Donkeys Trust. This type of company, which has similar tax status to a charity, is strictly controlled by the Israeli authorities.

Although the Holyland Donkeys Trust is based in Israel, with Israeli and UK directors, the UK directors appointed by Safe Haven for Donkeys in the Holy Land have the controlling votes regarding the overall policies and running of the Israeli company.

A company has also been set up in the Palestinian Territories to allow for direct payment of wages to staff and funds to suppliers, this is known as the "Donkeys Trust Co".

In Egypt, funds are sent to our project partners, the local NGO "Al Jisr" who operate the work under the title "The Atan Project".

All three organisations supply audited accounts to Safe Haven for Donkeys in the Holy Land so that we can ensure our grants are being used for the purpose for which they were given.

We have continued to make progress towards implementing our 5-year strategic plan and achieved the following to date:

- -Set up two new mobile clinics in the Palestinian Territories to enable us to reach more working donkeys and horses in need of veterinary care
- -Developed a research project in the Palestinian Territories to examine how our work improves animal welfare standards which will be delivered in the next 6 months
- -Continued to deliver training on the ground to owners and professionals to create more awareness of the needs of working donkeys and horses
- -Launched a Hebrew website to help us raise awareness of our work and generate funds locally
- -Continued to rehome donkeys in the Palestinian Territories where we are completely satisfied that it is in the best interests of the animals
- -Set up a new project in the El Saf brick kilns of Egypt

Year 2024 onwards

The Directors of the UK charity have continued to monitor every aspect of the Holy Land Donkey Trust's work in Israel, the Donkeys Trust Co's work in the Palestinian Territories and the Atan Project's work in Egypt during the past year. The strategic plan continues to be implemented.

Donkey and Horse Welfare

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

We know that there is so much more to do in the Palestinian Territories, Egypt and beyond to support working donkeys and horses and the communities that they serve. Changing mindsets around animal husbandry is one of the biggest challenges our teams' face although there is a very clear indication that the current model of delivering services is making a positive and lasting impact to animal welfare. Therefore, during 2024 we will continue to expand our activities in areas where working animals need our help. We will ensure our teams are given the necessary training and equipment to carry out their tasks.

Upgrading the Sanctuary

We had been offered new land to rent in the same village as the existing sanctuary. The new site was larger than the current farm and would have allowed space for the donkeys to live more natural lives. However, due to the owner being unable to obtain the necessary permissions from the Israeli Ministry of Agriculture, it was decided to stay at the existing location and upgrade the facilities during 2024. As the herd ages, numbers are starting to fall and therefore, the need for extra space is not so pressing. It has also been suggested that some donkeys could be moved to the West Bank (see below).

New Arrana facility

At the end of 2023, the donkeys which were housed at our clinic in Nablus (most of which were unwanted or abandoned by their previous owners) were transferred to a new facility in the Palestinian village of Arrana. The possibility of moving some donkeys from the sanctuary in Israel across the border to Arrana will be explored in 2024 and beyond, as will the possibility of buying land in the Palestinian Territories.

Research

A two-part research project got underway in 2022 starting with some work around the people and communities who use our services in the West Bank. Through this we hope to better understand why working equids are so important to the local economy, what the main barriers are to providing care and crucially, how Safe Haven can help to provide more information to improve welfare. The next phase will look more closely at the impact of our mobile clinics on the long-term welfare of animals. All of this will inform our future strategy and ensure we focus our resources to maximum effect. This project should be completed in 2024.

Volunteers

Safe Haven continues to benefit from a specialist UK-based donkey vet who volunteers her services. We aim to take advantage of this with ongoing regular visits to the sanctuary to support our local veterinary team in ensuring that the resident animals are receiving the best possible care.

Effectiveness of fundraising activities

The whole of the charity's income is derived from fundraising activities. The main focus is fundraising from individuals, the community and grant-making trusts. The UK Operations Director has responsibility for fundraising from grant-making trusts, encouraging supports to consider leaving legacies, liaising with major donors, attending events, PR (giving talks to local groups etc), organising events, liaising with major donors, fundraising on social media and producing the charity's newsletter. The Social Media Officer has day to day responsibility for social media.

Total income for 2023 averaged just over £181,000 per month, the bulk of which was from legacies, donations received following the distribution of quarterly newsletters and donations as a result of Facebook activities. There were also donations from grant-making trusts, proceeds from events and donations and general marketing activities. One large legacy of £400,000 is included in these figures and it is unlikely that income will reach the same level in 2024.

Reserves policy

The Directors operate a reserves policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months expenditure coverage, up to a planned maximum of twelve months. This reserves levels takes into account the charity's long-term responsibility toward the rescued animals in the case of its sister organisations in Israel and the Palestinian Territories.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

FUTURE PLANS

After a very busy period, in which the amount of work being carried out in towns and villages across Israel and the Palestinian Territories increased, priorities for the year ahead are:

Holyland Donkeys Trust:

- -To contain upgrades at the sanctuary to ensure it continues to be a safe and secure home for the donkeys in our care
- -To increase fundraising efforts in Israel in order to move HLDT towards long term self-sufficiency

Donkeys Trust Co:

- -To continue our work in the towns and villages,
- -To carry out research to help us understand the impact of our work and how we can bring about long-term improvement to animal welfare through education

Safe Haven for Donkeys in the Holy Land:

- -To increase fundraising and PR in the UK to better support the Israel, Palestinian Territories Egypt organisations' work with equids in desperate need through working with in-house staff and fundraising and PR consultants as appropriate
- -To work to the charity's new Strategy Document, produced at the beginning of 2023 and which is available on the charity's website
- -To invest part of the funds currently in the charity's bank account to ensure these can bring in additional income for the charity

Egypt:

- -To develop the charity's work in the brick kilns of the El Saf region by setting up a second mobile clinic team
- -To research and develop ways of replacing donkeys in the brick kilns with machinery
- -To work with other NGOs, government representatives etc to develop ways in which to raise standards of the welfare of equids in Egypt

Gaza:

- -To set up a mobile clinic in the Gaza strip in order to bring first aid to the equids which are more vital than ever to their owners since the outbreak of war in the region
- -Through our team in Egypt, to facilitate shipments of food and medication for animals in the Gaza strip

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Safe Haven for Donkeys in the Holy Land is an unincorporated trust, constituted under a Trust Deed dated 15th March 2000 as amended by Trustees Resolution dated 30th May 2000 and six Supplemental Deeds dated 24th February 2001, 8th October 2005, 22nd February 2008, 20th May 2016, 26th June 2018 and 28th March 2022. The charity's sole corporate trustee is Safe Haven for Donkeys in the Holy Land Trustee Limited.

In Israel, a not-for-profit company, the Holyland Donkeys Trust, was set up in July 2016 into which all the non-UK assets have been transferred. Although this company is still controlled by the UK charity, it complies with all necessary Israeli laws. In addition to the greater control this provides over activities in Israel, it has also unlocked the necessary tax advantages and the ability to fundraise in Israel.

There is also a limited company known as the Donkeys Trust Co in the Occupied Palestinian Territories. Due to strict financial controls being in place both organisations have had successful independent audits that meet legal requirements for the period January to December 2023.

Recruitment and appointment of new trustees

The limited company "Safe Haven for Donkeys in the Holy Land Trustee Limited" became sole corporate trustee of the charity in September 2016. The charity is therefore governed by the volunteer Directors of the limited company, and new members are elected by existing Directors. Directors receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Director meetings.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT Organisational structure

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Occupied Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Donkeys Trust Co was set up to allow for direct payment of salaries to Occupied Palestinian Territories staff. Its directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:

o CEO (part time)

In the UK, the charity is run by the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited. The charity's aims are fulfilled by making grants to the Israeli not for profit company the Holyland Donkeys Trust (HLDT) and to the Donkeys Trust Co in the Palestinian Territories. The Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are also Directors of HLDT. HLDT has three additional Directors - Wendy Ahl (the charity's UK Operations Director), Mr Mohamad Mussa and Dr Abed Zidan. Additionally, in April 2017, a third limited company Holyland Donkeys Trust (West Bank) was set up to allow for direct payment of salaries to West Bank staff. Its Directors are Mr Haytam Massad and Mr Omary Bader, accountant and lawyer to the Holyland Donkeys Trust.

The Board of Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited are supported by the following members of UK staff:

- o CEO (part time)
- o UK Operations Director (full time)
- o Social Media Officer (full time)
- o Administration Assistant (part time)

In Israel, the Directors of the Holyland Donkeys Trust are supported by the following staff:

- o Israel Operations Director (full time)
- o 4 Sanctuary/outreach workers (full time)

In the Palestinian Territories, the Directors of the Donkeys Trust Co are supported by the following staff:

- o Clinic Manager (Nablus and mobile clinic north of the Palestinian Territories)
- Clinic Manager (mobile clinic south of the Palestinian Territories)
- o Clinic Manager (mobile clinic centre of the Palestinian Territories)
- o Farrier x 4 (Nablus and Hebron)

In Egypt, the Atan Project is run by the following employees of the Egyptian NGO Al Jisr:

- o Veterinary surgeon (full time)
- o Two Farriers (full time)

In 2021, Mr Andrew Foxcroft resigned as a Trustee and took up the part time interim role of CEO for a period of two years from April 2021 with the permission of the Charity Commission. The Board made Mr Foxcroft's position permanent in June 2023.

The Directors hold regular meetings to agree the broad strategy and areas of activity for the charity in Israel and the UK. There is an Israeli Management Team in place that is in regular contact with the Directors of both Safe Haven for Donkeys in the Holy Land Trustee Limited and the Holyland Donkeys Trust on all operational and financial matters.

There are a number of volunteers who give their time either at the sanctuary or in Israel or to help with fundraising in the UK and the Directors remain extremely grateful to all of these. The Mid Sussex Volunteer Fundraising Group was set up at the beginning of 2005 and Director George Russell and his wife have regularly been running events in the Berkshire/Wiltshire area since 2005. It is hoped to continue to expand the number of volunteers both in Israel and the UK in the years ahead.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

At the end of 2023, Safe Haven for Donkeys in the Holy Land had seven patrons: the Rt. Hon the Earl of Stockton, the Rt. Hon Ann Widdecombe DSG, Anthony Head, Peter Egan, Kay Burley, Jan Leeming and Desmond Lynam OBE. Additionally, it has a Royal patron, Her Royal Highness Princess Alexandra, The Hon Lady Ogilvy, KG, GCVO.

The charity has registered with the Fundraising Regulator in order to demonstrate its commitment to best practice of standards in fundraising. Additionally, the UK Operations Director is a diploma-level member of the Institute of Fundraising.

Risk management

Major risks to which the charity have been exposed are regularly reviewed by the Board and systems established to mitigate those risks. The charity has a risk management policy and a risk register which is reviewed at each meeting of the Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1083468

Principal address

Unit 23 More House Farm Business Centre Ditchling Road Wivelsfield Haywards Heath West Sussex RH17 7RE

Trustees

M Eames (appointed March 2024 - Chair)

C Cawthorne (appointed October 2023)

R Ings (appointed 23 September 2022)

L Rimington (appointed July 2015)

G Russell (appointed March 2015)

N Duffy (appointed October 2017 - resigned August 2023)

A Ratnayake (appointed January 2022 - passed away September 2024)

In September 2016, the Charity Commission gave permission for the newly registered limited company. Safe Haven for Donkeys in the Holy Land Trustee Limited (10191425) to become the sole Corporate Trustee of the charity. The former Trustees of the charity are now Directors of Safe Haven for Donkeys in the Holy Land Trustee Limited although they continue to be known as Trustees to our donors for continuity purposes to avoid confusion.

Auditors

Parkers
Chartered Accountants and Statutory Auditors
178-180 Church Road
Hove, East Sussex
BN3 2DJ

Bankers

HSBC plc 125 Church Road Hove East Sussex BN3 2AN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2023

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements:
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 8 OCTOBER 2024 and signed on its behalf by:

G Russell - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- -We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006,-
- -We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- -We made enquiries of those charged with governance and management concerning
- -The risks of fraud:
- -Instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- -We allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- Performing analytical procedures to identify any unusual or unexpected relationships
- -Evaluating whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias
- -Assessing whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
- -Agreeing financial statements disclosures to underlying supporting documentation
- -Reading the minutes of meetings of those charged with governance
- -Reviewing the correspondence with relevant regulatory bodies
- -Testing of journal entries to address the risk of fraud through management override
- -Incorporation an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- -Corroborating the business rationale for transactions outside the normal course of business

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SAFE HAVEN FOR DONKEYS IN THE HOLY LAND

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Parkers Chartered Accountants and Statutory Auditors 178-180 Church Road Hove, East Sussex BN3 2DJ

Date: 9th October 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

		Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,014,479		2,014,479	1,552,665
Other trading activities	3	6,124	- 6	6,124	5,018
Investment income	4	22,820	•	22,820	
Total		2,043,423		2,043,423	1,557,683
EXPENDITURE ON					
Raising funds	5	439,794	•	439,794	379,542
Charitable activities	6				
Donkey sanctuary		813,507	5,715	819,222	724,397
Total		1,253,301	5,715	1,259,016	1,103,939
NET INCOME/(EXPENDITURE)		790,122	(5,715)	784,407	453,744
RECONCILIATION OF FUNDS					
Total funds brought forward		1,288,845	13,515	1,302,360	848,616
TOTAL FUNDS CARRIED FORWARD		2,078,967	7,800	2,086,767	1,302,360

BALANCE SHEET 31ST DECEMBER 2023

£ 849 2,074 24,490
2,074 24,490
24,490
24,490
24,490
C-1/17 C-8 C-7 C-1
1,288,835
1,315,399
(13,888)
1,301,511
1,302,360
1,302,360
1,288,845
13,515
1,302,360

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

G Russell - Trustee

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

Notes	2023 £	2022 £
Cash flows from operating activities		
Cash generated from operations 1	778,996	432,104
Net cash provided by operating activities	778,996	432,104
Cash flows from investing activities		
Interest received	22,820	
Net cash provided by investing activities	22,820	
Change in cash and cash equivalents		-
in the reporting period Cash and cash equivalents at the	801,816	432,104
beginning of the reporting period	1,288,835	856,731
Cash and cash equivalents at the end of the reporting period	2,090,651	1,288,835
		1,600,000

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of		
Financial Activities)	784,407	453,744
Adjustments for:	12.000	
Depreciation charges	849	849
Interest received	(22,820)	
Decrease/(increase) in stocks	1,154	(814)
Decrease/(increase) in debtors	7,875	(17,690)
Increase/(decrease) in creditors	7,531	(3,985)
Net cash provided by operations	778,996	432,104
	The second second second	

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash Cash at bank and in hand	1,288,835	801,816	2,090,651
	1,288,835	801,816	2,090,651
Total	1,288,835	801,816	2,090,651

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Fixtures, fittings and equipment 25% on reducing balance Motor vehicles 25% on reducing balance Computer equipment 33% straight line

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate. Contractual income and performance related grants are only included in the SOFA once the related goods and services have been delivered.

Gifts in kind

Gifts in kind are accounted from at a reasonable estimate of their value to the charity or the amount actually realised.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report.

2. DONATIONS AND LEGACIES

	Legacies Grants and donations	2023 £ 1,059,958 954,521	2022 £ 669,265 883,400
		2,014,479	1,552,665
3.	OTHER TRADING ACTIVITIES	2023	2022
	Sale of merchandise	£ 6,124	£ 5,018
4.	INVESTMENT INCOME	2023	2022
	Deposit account interest	£ 22,820	£ -

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RAISING FUNDS

6.

7.

Donkey sanctuary

RAISING FUNDS			
Raising donations and legacies			
ST 470		2023	2022
		£	£
Staff costs		120,963	123,597
Rent, rates and insurance		14,142	13,596
Telephone		2,339	2,687
Postage & stationery		75,348	58,465
Sundries		4,077	2,945
Travel		23,366	15,319
Fundraising		171,267	134,974
Other office expenses		67	227
Bank and credit card charges		21,053	20,666
Depreciation		849	849
		433,471	373,325
Other trading activities			
		2023	2022
0		£	£
Opening stock		2,074	1,260
Purchases		5,169	7,031
Closing stock		(920)	(2,074)
		6,323	6,217
		===	===
Aggregate amounts		439,794	379,542
CHARITABLE ACTIVITIES COSTS			
	Grant		
	funding of		
	activities	Support	
	(see note	costs (see	
	7)	note 8)	Totals
	3	£	£
Donkey sanctuary	786,354	32,868	819,222
GRANTS PAYABLE			
OTO THE PARTY OF T		2023	2022
		£	£
		Z.	L

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £647,972 (2022: £707,648).

786,354

707,648

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

8. SUPPORT COSTS

Governance costs £ 32,868

2022

2022

Donkey sanctuary

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	118,162	120,979
Other pension costs	2,801	2,618
	120,963	123,597
The average monthly number of employees during the year was as folk	ows:	

	2023	2022
UK staff	4	3

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2023 and	
31st December 2023	10,912
DEPRECIATION	
At 1st January 2023	10,063
Charge for year	849
At 31st December 2023	10,912
NET BOOK VALUE	
At 31st December 2023	
At 31st December 2022	849

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

12.	STOCKS				
257				2023	2022
				£	3
	Stocks for fundraising			920	2,074
13.	DEBTORS: AMOUNTS FALLING DU	E WITHIN ONE YEA	R		
				2023	2022
	Other debters			£	£
	Other debtors Prepayments			10,794	19,693
	Prepayments			5,821	4,797
				16,615	24,490
14.	CREDITORS: AMOUNTS FALLING	OUE WITHIN ONE YE	AR		
				2023	2022
				£	£
	Social security and other taxes			3,418	1,870
	Other creditors Accruals and deferred income			421	1,040
	Accidais and deterred income			17,580	10,978
				21,419	13,888
	82				
15.	ANALYSIS OF NET ASSETS BETWE	EEN FUNDS		12000	2000
		Unscatelated	Destricted	2023	2022
		Unrestricted fund	Restricted funds	Total funds	Total funds
		£	£	£	£
	Fixed assets	~ .	~ .	-	849
	Current assets	2,100,386	7,800	2,108,186	1,315,399
	Current liabilities	(21,419)		(21,419)	(13,888)
		2,078,967	7,800	2,086,767	1,302,360
16.	MOVEMENT IN FUNDS				
				Net	
			A1 4/4/00	movement	At
			At 1/1/23 £	in funds £	31/12/23
	Unrestricted funds		L	£.;	£
	General fund		1,288,845	790,122	2,078,967
	Restricted funds				
	Equipment Fund		7,800		7,800
	Hebron Fund		5,715	(5,715)	
			13,515	(5,715)	7,800
	TOTAL FUNDS		1,302,360	784,407	2,086,767

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds
Unrestricted funds		75	3070
General fund	2,043,423	(1,253,301)	790,122
Restricted funds			
Hebron Fund		(5,715)	(5,715)
TOTAL FUNDS	2,043,423	(1,259,016)	784,407
Comparatives for movement in funds			
		Net	
		movement	At
	At 1/1/22	in funds	31/12/22
	£	£	£
Unrestricted funds			
General fund	802,183	486,662	1,288,845
Restricted funds			
Equipment Fund	15,368	(7,568)	7,800
Hebron Fund	31,065	(25,350)	5,715
	46,433	(32,918)	13,515
TOTAL FUNDS	848,616	453,744	1,302,360
Comparative net movement in funds, include	ed in the above are as follows:		
	Incoming	Resources	Movement
	resources	expended	in funds
U	3	£	£
Unrestricted funds General fund	1,557,683	(1,071,021)	486,662
Restricted funds			
Equipment Fund	-	(7,568)	(7,568)
Hebron Fund		(25,350)	(25,350)
		(32,918)	(32,918)
TOTAL FUNDS	1,557,683	(1,103,939)	453,744

The equipment fund is due to several donations from several donors which were specifically earmarked for the purchase of equipment in Israel.

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

17. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £647,972 (2022: £707,648) to Holyland Donkeys Trust a not-for-profit company registered in Israel and Donkeys Trust Co a not-for-profit company registered in the Palestinian Territories. Both entities have directors in common with Safe Haven for Donkeys In the Holy Land Trustee Limited (the corporate trustee of Safe Haven for Donkeys In the Holy Land).