Safe Haven for Donkeys

ANNUAL REPORT 2024

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

CONTENTS

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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, as always I want to say 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 equids in Israel, the Occupied Palestinian Territories and the El Saf brick kilns of Egypt.

As we mentioned in last year's report, the charity now has 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 sensible due to the events that have continued to unfold in the Middle East. Thankfully, we are in a much better position now to safeguard the animals at our facilities and those that we reach out to in the community.

We have also had a busy year implementing some of the new projects we wanted to get off the ground – a new rescue centre for the animals we care for in the West Bank, upgrades to the sanctuary in Israel and adding a second mobile clinic team to our project in the El Saf brick kilns in Egypt, as well as setting up a mobile first aid clinic in the Gaza strip.

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.

Our work would not be possible without the wisdom and expertise of our Trustees and I am hugely grateful for their time and commitment. We are currently recruiting new Trustees to join us on the Board and I will bring you news of these in my next report.

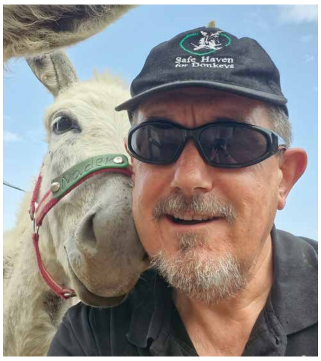
The efforts of our staff in the UK, Israel, the Occupied Palestinian Territories and now Egypt are truly an inspiration. Seeing the circumstances in which they carry out their work is humbling and I am proud to be associated with each and every one of them.

Once again, thank you to all our supporters who make this all possible.

Margaret Eames

OBJECTIVES AND ACTIVITIES

UPDATE FROM ANDY FOXCROFT – CHIEF EXECUTIVE



After 2 years of planning, our mobile clinic in Gaza finally began its work to provide free treatment to working donkeys and horses which have become such an important part of everyday life. Following the horrors of October 7th, 2023, marking the start of the war, working equids are often the only means of affordable transport for the population. They are important for food and water distribution and for carrying people injured in the conflict to hospital. Since the clinic started in April 2024, we have received so many heartbreaking stories from our team leader, Dr Saif, about the heroic efforts of the animals which are often malnourished due to the lack of suitable food. During 2024, the team provided first aid to over 7,000 donkeys and horses, plus many other animals that were brought to the clinic by their owners. Our team were not immune to the effects of the war and some have been injured by missile strikes in the area where they work – Khan Younis – although all are thankfully recovered now.

In March 2024, Safe Haven for Donkeys managed to get a shipment of much needed dog, cat and horse feed into Gaza. We were able to achieve this thanks to our amazing team in Egypt, who worked with two humanitarian charities that offered us space on their wagons delivering aid to the population of Gaza. We also formed an alliance with 2 other charities, Animal Heros in the Netherlands and Animal Aid Without Borders in Finland, to buy even more food. This second shipment has sadly been prevented from entering Gaza and is currently held in a warehouse at the Rafah border crossing. We also purchased urgently needed animal medications for both shipments although none of these have been allowed in as yet. So, our team are doing what they can to relieve the suffering of the animals that are so important to the community for their very existence.

Our teams in the West Bank have continued their work despite an increased number of checkpoints that have been established between the main cities. These have increased the journey times for our mobile clinics but I'm pleased to say that thousands of working donkeys and horses have still received treatment.

Whilst I was unable to travel to our West Bank clinics during 2024, I did manage a couple of visits to our sanctuary in Israel which, during the course of the year, has been refurbished. New fences, a larger paddock with upgraded water and feed facilities and much more. To spend time with the 180 rescued donkeys there is such an uplifting experience that's quite difficult to describe. Watching them go about their daily life is fascinating and they are always pleased to see visitors and interact with us despite their experiences with humans in former lives.

I also travelled several times to our projects in Egypt where the team are really building a very strong programme of work. Their efforts in the brick kilns of El Saf are really transforming the lives of the donkeys there. At the start of their work in 2023, they assessed each kiln which was RAG (Red, Amber, Green) scored. This relates to the level of its standard of animal welfare with most being Red (very poor) and a few Amber and Green (acceptable). In the course of one year, the team have turned that around meaning that there are now more Amber and Green kilns than there are Red. I've added some figures below to highlight this incredible achievement.

Following the welfare assessment in 2023, the distribution of kilns was as follows:

- Green kilns: 14
- Yellow kilns: 20
- Red kilns: 86

In 2024, the distribution showed significant changes:

- Green kilns: 36
- Yellow kilns: 50
- Red kilns: 31

Improvements to the standard of welfare that enable the kilns to be classified higher than red include:

- Significant reductions in harness wounds – zero for green kilns
- Fewer foot injuries helped by removing steep gradients leading to the ovens
- Improved nutrition – better body condition scores help to reduce harness wounds
- Enhanced stabling – additional paddock space reduces stress and wounds from kicks

There is still much more to do which is why we recruited a second team of a vet and two farriers during 2024 to enable us to reach more kilns that rarely get to see vets and farriers. You can see the results of our work in the kilns by watching a film made by our Patron, actor and animal activist, Peter Egan and Andrew Telling of Orange Pictures. The film, which is the second in the series, is called 'Bricks' and can be found on Safe Haven for Donkeys YouTube channel. New exciting projects have been planned in Egypt for 2025 and I will cover these in more detail next year.

Supporters of our charity can be certain that the money they donate is being used to transform the lives of working donkeys, mules and horses in some of the harshest environments of the world. Thank you! We could not do this without your generous support.

OBJECTIVES AND AIMS

Our 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.

VISION

The vision of Safe Haven for Donkeys:

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

MISSION

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.

VALUES

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.

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 2024, 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 2024, a second mobile clinic team was added.

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 2024, 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.

NEWC NATIONAL EQUINE WELFARE COUNCIL | WORKING ANIMAL ALLIANCE | HETI Federation member | NCVO | Donkey Breed Society | Institute of Fundraising | THE INSTITUTE OF LEGACY MANAGEMENT

FINANCIAL REVIEW

FINANCIAL POSITION

As at 31 December 2024, the charity had available:

£1,134,137.60
unrestricted reserves

+

£821,661.28
in longer-term investments

A large proportion of these unrestricted reserves were allocated towards the new projects the charity plans to implement during 2025 and beyond and as a contingency to allow time to find new homes for the donkeys should anything happen to the charity's sister organisations in Israel or the Occupied Palestinian Territories.

The Directors are aware that these funds alone are not enough to cover the charity's planned expenditure for 2025 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 2024 REVIEW

2024

Following a clean audit of the last eight 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 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 2025
- 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
- Set up a first aid mobile clinic in the Gaza strip

YEAR 2025 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

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 2025 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

As the herd ages, numbers are starting to fall and therefore, the need for extra space is not so pressing. It was therefore decided to remain at the existing site and a comprehensive programme of improvements was undertaken in 2024, including the provision of improved visitor facilities.

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 2025 and beyond, as will the possibility of buying land in the Palestinian Territories, although these plans have been impacted by the current political situation in the region.

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 2025.

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.

Total income for 2024 averaged just over £123,490 per month

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 2024 averaged just over £123,490 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.

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.

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 maintain 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 and Egypt organisations' work with equids in desperate need through working with in-house staff and fundraising and PR consultants as appropriate
- **To develop a new five-year strategy**
- **To strengthen the charity's Board** in order to provide strategic leadership

Egypt:

- Now that there are two mobile clinic teams; **to increase the areas that the teams cover** in order to reach even more equids, in local towns and villages as well as brick kilns
- **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 continue to fund** the mobile first aid clinic in the Gaza strip
- Through our team in Egypt, **to facilitate further 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 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 2024.

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.

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:

CEO
(part time)

UK Operations Director
(full time)

Social Media Officer
(full time)

Administration Assistant
(part time)

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

Israel Operations Director
(full time)

4 x Sanctuary/outreach workers
(full time)

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

Clinic Manager
(Nablus and mobile clinic north of the Palestine Territories)

Clinic Manager
(mobile clinic south of the Palestinian Territories)

Clinic Manager
(mobile clinic centre of the Palestinian Territories)

4 x Farriers
(Nablus and Hebron)

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

Veterinary surgeon
(full time)

2 x 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.

At the end of 2024, 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 has been exposed have been reviewed 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)
R Ings (appointed 23 September 2022)
L Rimington (appointed July 2015)
G Russell (appointed March 2015)
A Ratnayake (appointed January 2022 – passed away September 2024)
C Cawthorne (appointed October 2023 – resigned February 2025)

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

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 2 SEPTEMBER 2025 and signed on its behalf by:

G Russell

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G Russell – Trustee

REPORT OF THE INDEPENDENT AUDITORS

Opinion

We have audited the financial statements of Safe Haven for Donkeys in the Holy Land (the 'charity') for the year ended 31st December 2024 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 2024 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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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.
- greeing 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.
- oborating 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.

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.

Parkers

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

Date: 3rd September 2025.

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,471,623	–	**1,471,623**	2,014,479
Other trading activities	3	6,182	–	**6,182**	6,124
Investment income	4	37,311	–	**37,311**	22,820
Total		1,515,116	–	**1,515,116**	2,043,423
EXPENDITURE ON					
Raising funds	5	638,256	–	**638,256**	439,794
Charitable activities	6				
Donkey sanctuary		987,348	–	**987,348**	819,222
Total		1,625,604	–	**1,625,604**	1,259,016
Net gains on investments		13,696	–	**13,69**	–
NET INCOME/(EXPENDITURE)					
Total		(96,792)	–	**(96,792)**	784,407
RECONCILIATION OF FUNDS					
Total funds brought forward		2,078,967	7,800	**2,086,767**	1,302,360
TOTAL FUNDS CARRIED FORWARD		1,982,175	7,800	**1,989,975**	2,086,767

The notes form part of these financial statements

BALANCE SHEET

31ST DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Investments	12	**797,742**	–
CURRENT ASSETS			
Stocks	13	**886**	920
Debtors	14	**100,384**	16,615
Cash at bank and in hand	1,136,057	**2,090,651**	
		1,237,327	2,108,186
CREDITORS			
Amounts falling due within one year	15	**(45,094)**	(21,419)
NET CURRENT ASSETS		**1,192,233**	**2,086,767**
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,989,975**	**2,086,767**
NET CURRENT ASSETS		**1,192,233**	**2,086,767**
FUNDS	17		
Unrestricted funds		1,982,175	**2,078,967**
Restricted funds		**7,800**	**7,800**
TOTAL FUNDS		**1,989,975**	**2,086,767**

The financial statements were approved by the Board of Trustees and authorised for issue

on 2 SEPTEMBER 2025

and were signed on its behalf by:

G Russell – Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	**(207,859)**	778,996
Net cash (used in)/provided by operating activities		**(207,859)**	778,996
Cash flows from investing activities			
Purchase of fixed asset investments		**(784,046)**	–
Interest received		**33,041**	22,820
Dividends received		**4,270**	–
Net cash (used in)/provided by investing activities		**(746,735)**	**22,820**
Change in cash and cash equivalents in the reporting period		**(954,594)**	801,816
Cash and cash equivalents at the beginning of the reporting period		**2,090,65**	1,288,835
Cash and cash equivalents at the end of the reporting period		**1,136,057**	2,090,651

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 **£**	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(96,792)**	**784,407**
Adjustments for:		
Depreciation charges	**–**	849
Losses on investments	**(13,696)**	–
Interest received	**(33,041)**	(22,820)
Dividends received	**(4,270)**	–
Decrease in stocks	**34**	1,154
(Increase)/decrease in debtors	**(83,769)**	7,875
Increase in creditors	**23,675**	7,531
Net cash (used in)/provided by operations	**(207,859)**	778,996

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	2,090,651	(954,594)	1,136,057
Total	**2,090,651**	**(954,594)**	**1,136,057**

The notes form part of these financial statements

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, 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.

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.

1. ACCOUNTING POLICIES (CONTINUED)

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.

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

	2024 £	2023 £
Legacies	**434,132**	1,059,958
Grants and donations	**1,037,491**	954,521
Total	**1,471,623**	2,014,479

3. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Sale of merchandise	**6,182**	6,124

4. INVESTMENT INCOME

	2024 £	2023 £
Other fixed asset invest – FII	**4,270**	–
Deposit account interest	**24,631**	22,820
Interest – fixed asset sec.	**8,410**	–
Total	**37,311**	22,820

5. RAISING FUNDS

Raising donations and legacies

	2024 £	2023 £
Staff costs	**165,255**	120,963
Rent, rates and insurance	**17,343**	14,142
Telephone	**2,718**	2,339
Postage & stationery	**111,148**	75,348
Sundries	**3,663**	4,077
Travel	**33,419**	23,366
Fundraising	**268,597**	171,267
Other office expenses	**515**	67
Bank and credit card charges	**30,992**	21,053
Depreciation	**–**	849
Total	**633,650**	433,471

Other trading activities

	2024 £	2023 £
Opening stock	**920**	2,074
Purchases	**4,572**	5,169
Closing stock	**(886)**	(920)
Total	**4,606**	6,323

Aggregate amounts	**638,256**	439,794

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
Donkey sanctuary	**960,246**	**27,102**	**987,348**

7. GRANTS PAYABLE

	2024 **£**	2023 £
Donkey sanctuary	**960,246**	**786,354**

During the year the charity paid grants to Holyland Donkeys Trust, a charity with trustees in common, of £693,329 (2023: £647,972).

8. SUPPORT COSTS

	Governance costs
Donkey sanctuary	**27,102**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

10. STAFF COSTS

	2024 **£**	2023 £
Wages and salaries	**160,549**	118,162
Other pension costs	**4,706**	2,801
Total	**165,255**	120,963

The average monthly number of employees during the year was as follows:

	2024	2023
UK staff	**4**	4

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 – £70,000	**1**	–

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st January 2024 and 31st December 2024	10,912
DEPRECIATION	
At 1st January 2024 and 31st December 2024	10,912
NET BOOK VALUE	
At 31st December 2024	–
At 31st December 2023	–

12. FIXED ASSET INVESTMENTS

	Listed investments
MARKET VALUE	
Additions	784,046
Revaluations	13,696
At 31st December 2024	**797,742**
NET BOOK VALUE	
At 31st December 2024	**797,742**
At 31st December 2023	**–**

There were no investment assets outside the UK.

Cost or valuation at 31st December 2024 is represented by:

	Listed investments
Valuation in 2024	13,696
Cost	784,046
Total	**797,742**

13. STOCKS

	2024 **£**	2023 £
Stocks for fundraising	**886**	920
Total	**165,255**	120,963

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 **£**	2023 £
Other debtors	**36,833**	10,794
Prepayments	**63,551**	5,821
	100,384	16,615

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 **£**	2023 £
Social security and other taxes	**3,563**	3,418
Other creditors	**2,166**	421
Accruals and deferred income	**39,365**	17,580
	45,094	21,419

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	**2024** **Total funds** **£**	2023 Total funds £
Investments	797,742	–	**797,742**	–
Current assets	1,229,527	7,800	**1,237,327**	2,108,186
Current liabilities	(45,094)	–	**(45,094)**	(21,419)
	1,982,175	7,800	**1,989,975**	2,086,767

16. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	2,078,967	(110,488)	1,968,479
Fair Value Fund	–	13,696	13,696
	2,078,967	**(96,792)**	**1,982,175**
Restricted funds			
Equipment Fund	7,800	–	7,800
TOTAL FUNDS	**2,086,767**	**(96,792)**	**1,989,975**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,515,116	(1,625,604)	–	(110,488)
Fair Value Fund	–	–	13,696	13,696
TOTAL FUNDS	**1,515,116**	**(1,625,604)**	**13,696**	**(96,792)**

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	1,288,845	790,122	2,078,967
	2,078,967	**(96,792)**	**1,982,175**
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**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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**

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

18. RELATED PARTY DISCLOSURES

During the period the charity paid grants totalling £693,329 (2023: £647,972) 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).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
DONATIONS AND LEGACIES		
Legacies	**434,132**	1,059,958
Grants and donations	**1,037,491**	954,521
	1,471,623	2,014,479
OTHER TRADING ACTIVITIES		
Sale of merchandise	**6,182**	6,124
INVESTMENT INCOME		
Other fixed asset invest – FII	**4,270**	–
Deposit account interest	**24,631**	22,820
Interest – fixed asset sec.	**8,410**	–
	37,311	22,820
Total incoming resources	**1,515,116**	2,043,423

	2024 £	2023 £
EXPENDITURE		
RAISING DONATIONS AND LEGACIES		
Wages	**160,549**	118,162
Pensions	**4,706**	2,801
Rent, rates and insurance	**17,343**	14,142
Telephone	**2,718**	2,339
Postage & stationery	**111,148**	75,348
Sundries	**3,663**	4,077
Travel	**33,419**	23,366
Fundraising	**268,597**	171,267
Other office expenses	**515**	67
Bank and credit card charges	**30,992**	21,053
Computer equipment	**–**	849
	633,650	433,471
OTHER TRADING ACTIVITIES		
Opening stock	**920**	2,074
Purchases	**4,572**	5,169
Closing stock	**(886)**	(920)
	4,606	6,323
CHARITABLE ACTIVITIES		
Grants to Israel	**693,329**	647,972
Grants Payable to Egypt	**266,917**	138,382
	960,246	786,354

SUPPORT COSTS		
GOVERNANCE COSTS		
Consultancy fees	**3,600**	15,860
Accountancy and legal fees	**23,502**	17,008
	27,102	32,868
Total resources expended	**1,625,604**	1,259,016
Net (expenditure)/income before gains and losses	**(110,488)**	784,407
REALISED RECOGNISED GAINS AND LOSSES		
Realised gains/(losses) on fixed asset investments	**13,696**	–
Net (expenditure)/income	**(96,792)**	784,407

Safe Haven for Donkeys

www.safehaven4donkeys.org

Safe Haven for Donkeys in the Holy Land
Unit 23 More House Farm Business Centre, Ditchling Road, Wivelsfield,
Haywards Heath, West Sussex, RH17 7RE

Registered charity: 1083468