

The Donkey Sanctuary (Ireland) Company Limited by
Guarantee

Trustees' report and financial statements

Year ended 31 December 2023

Registered number: 494024

Registered Charity: 20032289

Registered Charity: CHY 11617

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

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The Donkey Sanctuary (Ireland) Company Limited by Guarantee
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Reference and administrative details

**Directors /
Trustees**

M Cronin (Chairman)
T Kirby
D McCarthy
P Merrills Dearn
A Carr (resigned 29 March 2024)
K Rickards

Secretary A Stenner-Evans (UK)

Banker Allied Irish Bank
Bankcentre
Ballsbridge
Dublin 4
Ireland

Solicitor Matheson Ormsby Prentice
70 Sir John Rogerson's Quay
Dublin 2
Ireland

Ronan Daly Jermyn Solicitors
2 Park Place,
City Gate Park,
Mahon Point,
Cork
Ireland

Auditor Crowleys DFK
Chartered Accountants and Statutory Audit Firm
5 Lapps Quay
Cork

Registered office Liscarroll
Mallow
Co Cork
Ireland

The Donkey Sanctuary (Ireland) Company Limited by Guarantee

For the year ended 31 December 2023

Trustees' report

The directors of The Donkey Sanctuary (Ireland) Company Limited by Guarantee are trustees for the purposes of charitable requirements. The Donkey Sanctuary (Ireland) Company Limited by Guarantee is a limited company with charitable status and is hereon referred to as "the Charity".

The trustees present their annual report and audited financial statements for the year ended 31 December 2023.

In preparing these financial statements the trustees have adopted the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 The Financial Reports Standard applicable in the UK and Republic of Ireland.

This trustees' report should be read in conjunction with the report prepared by The Donkey Sanctuary (UK) as the performance and objectives of this entity are dependent upon The Donkey Sanctuary (UK). The parent company is the Donkey Sanctuary Trustee Limited, a company registered in Great Britain.

Charity Objects

For the benefit of the public to relieve the suffering of donkeys, mules and other such animals in need of care and attention anywhere in the world to provide and maintain rescue home or other facilities for the reception care and treatment of such animals, and to promote humane behaviour towards such animals by providing appropriate care, protection, treatment and security for such animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to the welfare of such animals and the prevention of cruelty and suffering amongst such animals.

Charity mission

To transform the quality of life for donkeys, mules and people worldwide through greater understanding, collaboration and support and by promoting lasting mutually life-changing relationships.

Achievements and performance

2023 was another busy a year with Donkey Sanctuary Ireland (DSI) focusing on delivery of The Donkey Sanctuary's new organisational strategy and continuing to adapt to the changing financial and environmental challenges in which we are operating in Ireland.

The Donkey Sanctuary Ireland continues to see strong demand for support to donkeys in need in the community. The complex situation for donkeys in Ireland has been exacerbated by the cost-of-living crisis meaning that more donkeys are needing support with fewer homes able to offer lifelong care to donkeys. In addition, DSI has seen an increased number of its owned donkeys placed on the Guardian scheme returned as homes can no longer meet the needs of the donkeys. This has put unprecedented pressure on our owned and rented donkey care sites and means that we continue to restrict new relinquishments as we are at capacity and must safeguard the welfare of the donkeys already in our care.

The Donkey Sanctuary Ireland's operational goals for 2023 focused on four key areas:

- Preventing poor donkey welfare in the community through increased intervention and support, and investments in the charity's owned and rented sites that would improve welfare standards;
- Working smarter, operationally, to achieve cost and time savings and improve outcomes for donkeys and staff;
- Planning and implementing fundraising efforts that would encourage an increase in donations; and

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Trustees' report (continued)

- Developing, and listening to the needs of one of our most valuable asset, our people, to improve their working environments and ensure the right level of skills and resourcing

Welfare: Towards prevention

We have continued to assess the welfare of all donkeys in our direct care and have begun to implement improvements across our farms, holding bases, and guardian homes. We have invested in expert staff to support donkey welfare in the community, have focused on donkey behaviour training and have begun to prioritise capital investment in facilities on our owned sites. To relieve pressure on our current donkey care sites we opened two new private Holding Bases capable of providing high standards of care to donkeys in our ownership.

We have continued with our focus on prevention and collaborative working and have developed positive working relationships with key stakeholders in the Department for Agriculture, Food and the Marine, (DAFM) and the veterinary community. These positive relationships have led to collaborative training events focused on donkey welfare which are planned to continue throughout 2024.

Objective	Progress
Health, welfare and housing assessments	Herd health, welfare, housing and quality of life assessments completed across farm sites. Improvements / actions made include upgrades to tracks and yards, and the replacement of two barns used to house older donkeys at Hannigan's farm.
Behavioural review and resourcing	Behaviourist now permanently recruited to DSI team. Risk assessments and training plans in place for 'high risk' animals with challenging behaviours. Review of infrastructure and expertise to manage challenging donkey behaviour is in place.
Scaling up of guardian home management to expedite home closures where needed and provide increased support.	A further 118 guardian donkeys returned to DSI direct care in 2023 as compared to 102 in 2022.
Ensuring adequate welfare resources to prevent and tackle welfare problems in the community.	1,416 donkeys were supported in the community (2022 - 1,520). >1,800 telephone advice calls to owners, keepers, and intermediaries such as external veterinarians (2022 - 2,200). Training and effective management of team meant shifting our focus towards quality. A decrease in long-term repeat support cases was necessary to promote sustainable change. More end-of-life decisions for community donkeys necessitating careful resolution to avoid conflict. Recruitment of Senior Donkey Welfare Adviser to support complex case work and assist with education / outreach work focused on prevention of welfare concerns.

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For the year ended 31 December 2023

Trustees' report (continued)

Training plan for staff and external partners to improve welfare knowledge and expertise, in-house and among partners.	New induction, refresher, and specialist training plans launched in partnership with The Donkey Sanctuary UK.
Training plan for staff and external partners to improve welfare knowledge and expertise, in-house and among partners.	Refreshed induction, refresher, and specialist training plans launched in partnership with TDSUK. Bespoke training for paraprofessionals developed between veterinary and welfare teams, rolled out across regional veterinary offices, reaching over 30 veterinary inspectors from across Ireland.
Ensured fewer than 20 donkeys are relinquished to TDSI sites	Twenty donkeys relinquished into charity care from private homes in 2023. Due to DSI sites being at capacity we are unable to take further relinquishments in at this time but continue to support donkeys in the community and are working with owners to identify welfare focused outcomes for donkeys.

Income generation: Thinking bigger

Income generation within the charity is strong and we continue to further strengthen the links between The Donkey Sanctuary UK's fundraising team and The Donkey Sanctuary Ireland team to ensure best practice is shared and contextualised where necessary. In 2024 we plan to further strengthen the links across our UK fundraising team with the introduction of a new management role focused on fundraising within our European Union subsidiaries including The Donkey Sanctuary Ireland.

Objective	Progress
Increase donation income	Despite a challenging fundraising landscape, the cost-of-living crisis, and a highly competitive market for talent and recruitment, the charity achieved a 12.3% increase in external donation income achieving €890k (€2022 - €793k).
Continue to receive significant funding from DAFM to support our donkey welfare work in the community	We received €300k (2023 – €379.5k) through DAFM's animal welfare grant fund to assist our 2024 private donkey support work. The grant provides a valuable financial contribution towards our significant community welfare operations running costs.

People and sites: Making The Donkey Sanctuary a Great Place to Work

By 2024 our ambition is to be regarded as a 'Great Place to Work' by all staff. Working closely with our staff forum and encouraging employee views on all issues, we began to take practical steps towards improving people's physical working infrastructure, reviewing job roles across the organisation, developing the way feedback is delivered by managers, and promoting psychological safety at work.

Project / goal	Progress
Improve staff welfare facilities across all sites	Knockardbane farm received new canteen, shower and drying room facilities and plans are in place for Hannigan's Farm to receive new canteen, training and office facilities in early 2024.

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For the year ended 31 December 2023

Trustees' report *(continued)*

<p>Comprehensive training and staff development programme for donkey-facing staff</p>	<p>All donkey-facing staff enrolled on new induction and refresher training programme.</p> <p>Behaviour mentor and 'train the trainer' programmes launched for those at supervisory level and / or with an interest in developing their knowledge further.</p> <p>Staff attended a number of Knowing Our Donkeys training sessions facilitated by the education team from The Donkey Sanctuary UK.</p>
<p>Increase staff retention and satisfaction through effective line and performance management</p>	<p>Developed a manager's training toolkit.</p> <p>Quarterly staff check-in process and mediation training to promote early and effective intervention.</p> <p>Develop personal development planning (PDP's) for all team members.</p> <p>All supervisors and managers completed the Failte Ireland Fundamentals in People and Performance Management Training in 2023 as part of the employer excellence programme. As a result, Donkey Sanctuary Ireland was awarded commended employer status in 2023.</p>
<p>Reduce absences & accidents at work</p>	<p>Implemented absence review procedures across all teams. Improved absence procedure implemented to mirror that in place in The Donkey Sanctuary UK.</p> <p>Increased focus on Health & Safety training and a complete refresh on all risk assessments on farms carried out in 2023 in an effort to reduce accidents.</p>
<p>Promote mental health and wellbeing support for all staff</p>	<p>Mental health first aid training delivered to 13 staff.</p> <p>Continued uptake of internal and external counselling services by a number of staff.</p> <p>Our inaugural Wellbeing Week showcased remarkable impact despite limited resources, achieving significant results with just a 1200 euro budget. Through cost-effective strategies, we orchestrated diverse activities that successfully elevated employee morale, demonstrating that wellbeing initiatives do not require substantial financial outlay. This sustainable and scalable model prioritises employee wellbeing without imposing a significant financial burden.</p> <p>As a result of submitting a case study on our wellbeing week and our existing wellbeing offerings at TDSUK, Donkey Sanctuary Ireland was honoured with a special</p>

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Trustees' report (continued)

	commendation award at the CIPD Awards held in the Mansion House. This recognition underscores our commitment to fostering employee wellbeing and highlights the effectiveness of our initiatives in creating a supportive and thriving work environment.
Ensure all staff have the tools and resources to do their jobs effectively	Completed an IT infrastructure review, leading to purchase of new hardware and the allocation of two dedicated training and development spaces for farm-based staff.

Looking ahead to 2024

Our goals in 2024 align with those of our parent, The Donkey Sanctuary UK, and its organisational strategy for 2023 to 2027. Our vision is, '*A world where every donkey leads a good life*', and our mission is, '*To improve the lives of donkeys every day*'.

The Donkey Sanctuary Ireland has specific and unique challenges to address in this regard; as such our strategic focus for 2024 and beyond will inform Key Performance Indicators under four distinct areas: Welfare; Community; Voice; and Knowledge.

Donkey welfare in Ireland means continuing to prioritise prevention strategies in the community through effective service provision, providing hands-on support to private donkeys often in collaboration with other professionals. We will continue to work with animal welfare enforcement agencies to address operational issues in the field and try to create practices that focus on sustainable improvements to donkey welfare. On our own sites, we will ensure that the c. 1200 donkeys in our direct care will continue to have a good quality of life by investing in infrastructure and operational practices that maintain or improve welfare standards.

Our community focus will be on continuing to educate people about donkey welfare, supporting owners and keepers, from our donkey guardians, through to private owners. We will continue to push for higher standards of care through one-to-one support and the donkey care courses we offer at group level.

An increasing focus on advocacy in 2024 will see our charity advocate for changes in policy at national governmental level that will better protect the interests of donkeys and mules.

Finally, we will continue to develop and share expertise and knowledge with professionals, offering advice and education to private vets, veterinary inspectors, farriers, and members of An Garda Síochána.

Financial review

As was the case in the previous year the environment for charities has continued to be challenging with the high cost-of-living impacting our supporters as well as creating challenging conditions for both our guardian home and external welfare services.

Notwithstanding these difficulties the Charity remains in a strong financial position reinforced by the continued support from our UK parent.

Income

Donation income from our supporters at €890k remained resilient and was 12.3% ahead of that received in 2022 due to the continued wonderful loyalty from our supporters. The main sources of our donation income came from adoptions, regular giving, our annual newsletters and social media appeals.

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Trustees' report *(continued)*

Legacy income, which can vary widely from year to year came back strongly in 2023 to €1.37m (2022 €252.3k) following a reduction in 2022 which was negatively impacted by long delays in the granting of probate. Legacy income is recognised when it is probable that it will be received taking account of the following:

- there has been grant of probate;
- the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy; and
- any conditions attached to the legacy are either within the control of the charity or have been met.

Expenditure

Expenditure is disclosed in accordance with the Charities SORP applicable to charities preparing their accounts in accordance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Operational expenditure increased by 15% to €6.6m (2022 - €5.7m) in 2023 following a 29% increase in costs in 2022 over 2021. These cost pressures have continued into 2023 with welfare demands both within the sanctuary on donkey care such as feed, straw and veterinary plus the ever-increasing demands for the care of donkeys in the community.

Average staff numbers increased by 7 in 2023 to 78 with the additions relating to donkey facing staff to maintain the quality of care for our donkeys. During the year we also completed a comprehensive review of pay structures for our staff to ensure everyone is paid appropriately with reference to sector median benchmarks. The review resulted in an increase to the investment in our staff with a more robust and equitable pay structure. This is in recognition of the great work all our staff contribute towards our achievements and in making the charity a great place to work.

As well as increases in staff costs, which accounted for 50% of the expenditure increase for 2023, other areas experiencing significant increases were in donkey care costs 18% increase, veterinary costs 22% increase and livery charges 11% increase. While some of these increases resulted from the increase in average donkey numbers in our care, the principal cause was inflationary related with straw, feed and veterinary supplies being especially impacted by persistently higher levels of specific price inflation.

The Charity is conscious such cost increases are not sustainable in the longer term and are focusing on all areas to achieve savings without compromising on donkey welfare.

A further €239k was invested in fixed assets for equipment and vehicles replacements during the year.

The continued support we receive from our UK parent, The Donkey Sanctuary (UK), remains fundamental to bridge our funding requirements to meet our welfare needs. For the year 2023 funding support of €4.8m was provided (2022 - €3.5m).

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Trustees' report (continued)

Summary Income and Expenditure

Income	2023	2022
	€	€
Donations	890,305	792,496
Legacies	1,368,460	252,293
Other income	379,500	496,063
Total external income	2,638,265	1,540,852
Grant from Donkey Sanctuary UK	4,794,631	3,526,904
Total	7,432,896	5,067,756

Donations – income from our supporters from our many campaigns such as adoptions, newsletters, regular giving, social media campaigns and events.

Legacies – after such an incredible year in 2021 legacy income dropped considerably in 2022 and has been negatively impacted by lengthy delays in the granting of probate with an expected recovery in 2023.

Grant from The Donkey Sanctuary (UK) – support from our UK parent charity, necessary to fully meet our operating and investment costs.

Other income – grants from The Department of Agriculture Food and the Marine in 2023 together with income from the latter end of the Government's Covid employment wage subsidy scheme in 2022.

Expenditure	2023	2022
	€	€
Rescue and rehoming	6,183,779	5,375,185
Supporting private donkeys in the community	234,297	141,647
Fundraising activities	162,208	185,828
Total	6,580,284	5,702,660

Rescue and rehoming - Includes staff, donkey feed and other sanctuary consumables, premises, maintenance, veterinary, vehicle and travelling costs for our welfare team.

Supporting private donkeys in the community - Includes direct expenditure incurred in working with donkeys in the community including veterinary costs, materials and resources but excludes costs of our welfare team.

Fundraising activities - Includes the cost of our continued investment in growing our income from donations and legacies.

The trustees have confidence that the Charity has adequate resources to continue in operational existence for the foreseeable future. They continue to adopt the going concern basis in preparing the financial statements.

Reserves

The trustees operate a reserves policy, which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of The Donkey Sanctuary (Ireland) Company Limited by Guarantee to meet its objectives. The Charity is dependent on funding from the parent Charity for its continued activities, however, the trustees are supporting its activities in developing local funding sources.

The Charity had total funds of €1,247,369 at 31 December 2023 (2022 - €396,582), of which €50,000 (2022 - €50,000) was restricted. The trustees do not have a target to hold reserves because the activities of the charity are mainly funded by the parent Charity and it has committed to providing ongoing support.

The Donkey Sanctuary (Ireland) Company Limited by Guarantee

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Trustees' report (continued)

Principal financial risks factors

The primary financial risks and uncertainties currently facing the Charity continue to relate to our increasing sanctuary operating costs due to cost-of-living increases and donkey care supplies plus the increasing demands of providing essential support to privately owned donkeys. In particular we have experienced increases in feed, straw and veterinary costs during 2023 and continuing into 2024.

As previously mentioned, the Charity continuously focuses efforts on reducing costs and identifying more efficient methods of working and rolling financial forecasts are prepared three times a year detailing planned income and spend which help identify and mitigate these risks.

Transactions with The Donkey Sanctuary (UK)

In compliance with the Charities SORP applicable to charities preparing their accounts in accordance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland the Charity defines its relationship with The Donkey Sanctuary (UK) as a related party.

Transactions between The Donkey Sanctuary UK are disclosed in further detail in Note 15 to the financial statements

Principal risks and uncertainties

Risk	Mitigating Action
<p>Cyber risk</p> <p>A failure to ensure and maintain appropriate information security protocols to protect the charity from cyber-attack. A growing dependency on digital systems and the move to hybrid working has altered risk profiles. At the same time, cybersecurity threats are growing and are outpacing society's ability to effectively prevent or respond to them.</p>	<p>Cyber-crime is the leading method of committing fraud and the impact of most cyber incidents results from human error in response to an attack. Most of The Donkey Sanctuary (TDS) cyber initiatives have, to date, been reactive, this reactive stance is common across the Charity sector. However, as cyber-crime becomes ever more sophisticated, there now needs to be a more proactive strategy to mitigate current and future Cyber risk, which is why TDS are embarking on Cyber Essentials Plus accreditation as endorsed by the National Cyber Security Centre.</p>
<p>Capacity on owned and rented sites</p> <p>While the number of donkeys in the charity's ownership has reduced from 1800+ to 1700+ in the last year, due to a reduced intake of relinquishments from the community, capacity on owned and rented sites, comprising farms and holding bases, is high due the return of donkeys from guardian (foster) homes. Further significant pressure could lead to overcrowding of our herds or the need to rely upon expensive private boarding.</p>	<p>Improving the lives of donkeys every day is our mission and to compromise on this is not an option. The risk is being mitigated by effective and controlled triage wherever possible, and via an ongoing search for new Holding Base premises alongside maximising the use of our existing premises without compromising donkey welfare. Where necessary we will support donkeys in the community and work with their owners to determine the best outcome for each individual donkey.</p>

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For the year ended 31 December 2023

Trustees' report (continued)

<p>Accident caused by donkey behaviour leading to serious injury</p> <p>The number of donkeys on our sites with higher risk behavioural traits presents an inherent, albeit managed risk, to staff safety. Traits have often arisen due to previous history and include aversions to certain stimuli (e.g. dentist / farrier).</p>	<p>This risk is being mitigated through investment in an on-site behaviourist and specialist training for donkey-facing staff, as well as a PPE policy and health and safety controls.</p>
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Structure, governance and management

The trustees are fully aware of their responsibilities for ensuring that the Charity has an appropriate system of managerial, administrative and financial controls. The major risks to which the Charity is exposed as identified by the trustees have been reviewed and systems or procedures have been established to manage those risks. A key component of these controls is the risk assessment programme which was transferred from The Donkey Sanctuary's Irish branch upon incorporation. The risk register is reviewed by the trustees at each trustees' meeting.

The Group also employs Internal Auditors whose role is to assess the risks faced by the group including whether the internal systems and controls are being adhered to throughout the organisation, as it continues to expand throughout the world. The Internal Auditors have a direct reporting line to the trustees of The Donkey Sanctuary Trustee Limited but for day-to-day administration and direction, report to the Head of Governance in the UK.

The Board are satisfied the Charity is compliant with the Charities Governance Code which is reviewed on an ongoing basis and the Charity has reported compliance with the Governance Code to the Regulator.

Public benefit

The trustees confirm that they have complied with the relevant parts of the Act to have due regard to public benefit guidance in determining the activities undertaken by the charity.

The trustees are satisfied that the aims and objectives of the Charity being a focus on the rescue and rehoming of donkeys and mules in need meet the public benefit requirements.

Directors/Trustees and secretary

The directors/trustees and secretary who held office during the year and up to the date of signing the report were as follows:

Michael Cronin
 Timothy Kirby
 Daniel McCarthy
 Philip Merrills Dearn
 Karen Rickards
 Amy Carr (resigned 29th March 2024)
 A Stenner-Evans (Secretary)

Accounting records

The trustees believe that they have complied with the requirements of Sections 281-285 of the Companies Act, 2014 with regard to maintaining adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account of the Charity are maintained at Liscarroll, Mallow, Co Cork, Ireland.

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For the year ended 31 December 2023

Trustees' report (continued)

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the company's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the company's statutory auditors are unaware.

Auditor

In accordance with Section 383 of the Companies Act, 2014, the auditors, Crowleys DFK Unlimited Company (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

On behalf of the board

DocuSigned by:
M Cronin
Director/Trustee
Michael Cronin
423C7F5737F6457...

Date: 8 July 2024

DocuSigned by:
D McCarthy
Director/Trustee
D McCarthy
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The Donkey Sanctuary (Ireland) Company Limited by Guarantee

For the year ended 31 December 2023

Trustees' Responsibility Statement

The trustees (who are directors for the purpose of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* including the requirements of the Charities Statement of Recommended Practice.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of its surplus or deficit for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and surplus or deficit of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the board

DocuSigned by:

M Cronin
7F5737F6457...
Director/Trustee

DocuSigned by:

D McCarthy
5D031EA13C1F419...
Director/Trustee

Date: 8 July 2024

The Donkey Sanctuary (Ireland) Company Limited by Guarantee

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Independent auditor's report to the members of The Donkey Sanctuary (Ireland) Company Limited by Guarantee

Opinion

We have audited the Charity financial statements of The Donkey Sanctuary (Ireland) Company Limited by Guarantee for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its net surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the Charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 company'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.

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Independent auditor's report to the members of The Donkey Sanctuary (Ireland) Company Limited by Guarantee *(continued)*

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 Auditor's Report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014.
- in our opinion the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 10 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 management either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

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For the year ended 31 December 2023

Independent auditor's report to the members of The Donkey Sanctuary (Ireland) Company Limited by Guarantee *(continued)*

Auditor's responsibilities for the audit of the financial statements

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 an Auditor's Report 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 (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 14, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Tony Cooney

for and on behalf of

CROWLEYS DFK UNLIMITED COMPANY

Chartered Accountants and Statutory Audit Firm

5 Lapps Quay

Cork

Date: **8 July 2024**

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Independent auditor's report to the members of The Donkey Sanctuary (Ireland)
Company Limited by Guarantee *(continued)*

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement of financial activities (including income and expenditure)
For the year ended 31 December 2023

	<i>Note</i>	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2023	2023	2023	2022
		€	€	€	€
Income and endowments:					
Donations and legacies	3	7,432,896	-	7,432,896	5,067,756
Total income		7,432,896	-	7,432,896	5,067,756
Expenditure on:					
Raising funds	4	(162,208)	-	(162,208)	(185,828)
Rescue and rehoming	5	(6,418,076)	-	(6,418,076)	(5,516,832)
Total expenditure		(6,580,284)	-	(6,580,284)	(5,702,660)
Net income/(expenditure)		852,612	-	852,612	(634,904)
Other gains and losses		(1,826)	-	(1,826)	(2,288)
Net movements in funds		850,786	-	850,786	(637,192)
Total funds brought forward		346,582	50,000	396,582	1,033,774
Total funds carried forward	13	1,197,368	50,000	1,247,368	396,582

*All of the activities relate to continuing operations.
The accompanying notes form an integral part of the financial statements.*

DocuSigned by:

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M Cronin
Director/Trustee

DocuSigned by:

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D McCarthy
Director/Trustee

Date: 8 July 2024

Balance sheet as at 31 December 2023

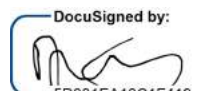
	<i>Note</i>	2023		2022
		€	€	€
Fixed assets				
Tangible assets	<i>9</i>		847,007	807,040
Current assets				
Stocks	<i>10</i>	98,048		112,263
Debtors	<i>11</i>	99,918		119,102
Cash at bank and in hand		978,981		390,933
		-----		-----
		1,176,947		622,298
Creditors: amounts falling due within one year	<i>12</i>	(776,586)		(1,032,756)
		-----		-----
Net current assets			400,361	(410,458)
			-----	-----
Total assets less current liabilities			1,247,368	396,582
			-----	-----
Net assets			1,247,368	396,582
			=====	=====
The funds of the charity:				
Restricted income funds	<i>13</i>		50,000	50,000
General fund	<i>13</i>		1,197,368	346,582
			-----	-----
			1,247,368	396,582
			=====	=====

On behalf of the board

DocuSigned by:

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M Cronin
 Director/Trustee

DocuSigned by:

 5D031EA13C1F419...

D McCarthy
 Director/Trustee

Date: 8 July 2024

The Donkey Sanctuary (Ireland) Company Limited by Guarantee

For the year ended 31 December 2023

Notes to the Financial Statements

1 Company information

The Donkey Sanctuary Ireland (“the Charity”) is a company limited by guarantee and incorporated, domiciled and registered in Ireland on 21st January 2011. The registration number of the Company is 494024. The address of its registered office is Liscarroll, Mallow, Co. Cork, Ireland.

The liability of the members is limited to €1 per member. The Charity was registered as a charity with the Office of the Revenue Commissioners on 13 April 2011.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

(a) Basis of preparation

These financial statements have been prepared under the historical cost convention and are in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (‘the SORP’), the Charities Act 2009 and the Companies Act 2014.

The financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons:

The trustees have prepared cash flow forecasts through until 31 December 2023 from the date of approval of these financial statements which indicate that, taking account of severe but plausible downsides the Charity will have sufficient funds to meet its liabilities as they fall due for that period.

Those forecasts are dependent on The Donkey Sanctuary (registered charity in the UK, charity number 264818) providing additional financial support during that period. The Donkey Sanctuary has indicated its intention to continue to make available such funds as are needed by the Charity for the period covered by the forecasts. As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

Consequently, the directors are confident that the Charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 18 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

The Charity has taken advantage of the exemptions included within FRS 102 not to disclose transactions with members of the Donkey Sanctuary group. In addition as the Charity is included in the consolidated financial statements of the Donkey Sanctuary it has taken the exemption from preparing its own statement of cash flows.

(b) Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy:

- Donations from supporters represent the amounts receivable by the Charity from donors during the period. Gift aid on donations is accounted for on an actual basis.
- Charitable activities income represents the grants receivable from The Donkey Sanctuary for undertaking the core activities of rescue and rehoming.

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

- Legacy income is recognised when it is probable that it will be received. Receipt is normally probable when:
 - there has been grant of probate;
 - the executors have established that there are sufficient assets in the estate, after settling any liabilities, to pay the legacy; and
 - any conditions attached to the legacy are either within the control of the Charity or have been met.
- Fundraising income represents other fundraising activities carried out by the Charity to generate incoming resources which will be used to undertake its charitable activities.
- Employment Wage Subsidies – the sanctuary participated in the Government’s Employment Wage Subsidy Scheme until its termination in April 2022.

(c) Expenditure

Expenditure is included on an accruals basis and incorporates provisions for known liabilities where a legal or constructive obligation existed at the balance sheet date that would commit the Charity to that expenditure. The purchase of goods and services has been treated as expenditure once the supplier has delivered the goods or performed the service.

- Expenditure on raising funds includes all costs incurred in raising funds to be used for the Charity’s charitable purposes.
- Expenditure on charitable activities includes all costs incurred in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including applicable support costs.
- Governance costs relate to costs associated with the constitutional and statutory requirements of the Charity.

(d) Taxation

By virtue of its charitable activity the Charity has been granted exemption in accordance with the provisions of Section 207 (as applied to companies by Section 76) Section 609 (Capital Gains Tax) and Section 226 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997. This exemption extends to the income and property of the Charity.

(e) Post retirement benefits - defined contribution scheme

The Charity operates a defined contribution pension scheme. The amount charged to the statement of financial activities represents the contributions payable to the scheme in respect of the accounting period.

(f) Stocks

Stocks are stated at the lower of cost and net realisable value. Net realisable value is based on normal selling price, less any further costs expected to be incurred to completion and disposal.

(g) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

The charge for depreciation is calculated to write down the cost or valuation of tangible fixed assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

The Donkey Sanctuary (Ireland) Company Limited by Guarantee

For the year ended 31 December 2023

Notes to the Financial Statements

Plant and machinery	-	20% written down value
Motor vehicles/Tractors	-	20 - 33.33% written down value
Fixtures and fittings	-	20% written down value

Provision is also made for any impairment of tangible fixed assets.

(h) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the Charity's objects. If part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted fund. Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Transfers between funds – these may arise when there is a release of restricted funds to unrestricted funds or charges are made from the unrestricted fund to other funds.

(i) Government grants

Government grants are recognised using the accrual model and the performance model. Under the accrual model government grants relating to revenue are recognised on a systematic basis over the periods in which the sanctuary recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

(j) Reserves

The trustees operate a reserves policy, which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of The Donkey Sanctuary (Ireland) Company Limited by Guarantee to meet its objectives. The Charity is dependent on funding from the parent Charity for its continued activities.

2 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below.

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

Establishing lives for depreciation purposes of fixed assets

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful lives is included in the accounting policies. The net book value of tangible fixed assets subject to depreciation at the financial period end date was €847,007 (2022: €807,040).

3 Income

	Unrestricted funds €	Restricted funds €	Total 2023 €	Total 2022 €
Donations	890,305	-	890,305	792,496
Legacies	1,368,460	-	1,368,460	252,293
Department of Agriculture, Food and the Marine – Animal Welfare Grant	379,500	-	379,500	230,000
Other income – Employment Wage Subsidies	-	-		266,063
Grant from Donkey Sanctuary UK	4,794,631	-	4,794,631	3,526,904
	<u>7,432,896</u>	<u>-</u>	<u>7,432,896</u>	<u>5,067,756</u>

The Donkey Sanctuary (UK) provides a grant to the Charity for the performance of rescue and rehoming activities.

The Charity received pre-funding of €379,500 in 2022 (2021 - €230,000) from The Department of Agriculture, Food and the Marine animal welfare grant. This funding enabled the sanctuary to continue to expand on our Donkey Welfare Improvement Scheme the purpose of which is offering alternatives to relinquishment and implementing initiatives to reduce the number of unwanted foals being born outside of its farms. The full amount of this grant was recognised in income in the 2023 financial statements in accordance with matching revenue with the related costs for which the grant is intended to compensate. Pre-funding of €300,000 was received from The Department of Agriculture, Food and the Marine in 2023 and is included in deferred income to be recognised as income in the 2024 financial statements.

4 Expenditure on raising funds

	2023 €	2022 €
Fundraising activities	162,208	185,828
	<u>162,208</u>	<u>185,828</u>

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

5 Expenditure

	Direct staff costs €	Other direct costs €	Support costs €	Total 2023 €	Total 2022 €
Fundraising activities	65,718	82,765	13,725	162,208	185,828
Rescue and rehoming	2,662,296	2,590,640	1,165,140	6,418,076	5,516,832
Expenditure in support of activities	534,178	644,687	(1178,865)	-	-
	<u>3,262,192</u>	<u>3,318,092</u>	<u>-</u>	<u>6,580,284</u>	<u>5,702,660</u>

Included within other direct costs are audit fees in relation to the year of €12,799 (2021 - €10,627).

6 Trustees' remuneration

	2023 €	2022 €
Remuneration and other emoluments	-	-
	<u>-</u>	<u>-</u>

Five of the trustees (2022 – five) are unpaid and provide their time and expertise on a voluntary basis. The sixth trustee is an employee of The Donkey Sanctuary (UK). Their services are paid for by The Donkey Sanctuary (UK) however the portion attributable to their services to The Charity is not separately identifiable. Travel and subsistence expenses of €789.00 was claimed and reimbursed to trustees in the year. The ultimate parent company of both is the Donkey Sanctuary Trustee Limited.

Emoluments include salary and benefits in kind but exclude pension scheme contributions.

7 Staff numbers and costs

The average number of persons employed by the Charity during the period was 78 (2022: 71).

The aggregate payroll costs of these persons were as follows:

	2023 €	2022 €
Wages and salaries	2,813,945	2,456,022
Social security costs	295,765	253,256
Other pension costs	152,482	132,198
	<u>3,262,192</u>	<u>2,841,476</u>

Employee whose emoluments (excluding employer pension costs) exceeded more than €60,000

Band	Employees
€60,000 to €70,000	1

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

8 Taxation

By virtue of its charitable activity the Charity has been granted exemption in accordance with the provisions of Section 207 (as applied to companies by Section 76) Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act 1997. This exemption, which applies to Income Tax / Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the income and property of the Charity.

9 Tangible Fixed Assets

	Vehicles & Tractors	Equipment, Fixtures & Fitting	Tangible Assets under construction	TOTAL
Cost	€	€	€	€
At beginning of period	938,005	620,493	-	1,558,498
Additions	148,633	52,367	38,418	239,418
Disposals	<u>(39,769)</u>	<u>(37,437)</u>	<u>-</u>	<u>(77,206)</u>
At end of period	<u>1,046,869</u>	<u>635,423</u>	<u>38,418</u>	<u>1,720,710</u>
Depreciation				
At beginning of period	363,034	388,424	-	751,458
Charge for the period	133,702	54,873	-	188,575
Disposals	<u>(32,111)</u>	<u>(34,219)</u>	<u>-</u>	<u>(66,330)</u>
At end of period	<u>464,625</u>	<u>409,078</u>	<u>-</u>	<u>873,703</u>
Net book value				
At 31 December 2023	<u>582,244</u>	<u>226,345</u>	<u>38,418</u>	<u>847,007</u>
At 31 December 2022	574,971	232,069	-	807,040

10 Stocks

	2023	2022
	€	€
Stock of feed, straw and bedding	39,014	34,870
Veterinary supplies and equipment	59,034	77,393
	<u>98,048</u>	<u>112,263</u>

The value of stocks charged to the Statement of Financial Activities during the year was €827,382 (2022 - €577,936). This cost has been allocated to the rescue and rehoming expenditure category.

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

11 Debtors

	2023	2022
	€	€
Amounts owed by group undertakings	74,237	49,264
Prepayments and accrued income	10,181	6,921
Residual legacies	15,500	62,917
	<u>99,918</u>	<u>119,102</u>

The amounts owed by group undertakings are non-interest bearing and are payable on demand.

12 Creditors: amounts falling due within one year

	2023	2022
	€	€
Amounts owed to group undertakings	-	3,499
Trade payables	197,214	187,429
Other taxation and social security	63,061	62,388
Accruals	198,121	380,402
Deferred Income	300,000	379,500
Other creditors	18,191	19,538
	<u>776,587</u>	<u>1,032,756</u>

13 Funds of the Charity

Analysis of movements in funds

	Balance at 01.01.2023	Incoming resources	Outgoing resources	Transfers	Balance at 31.12.2023
	€	€	€	€	€
Restricted income funds	50,000	-	-	-	50,000
Unrestricted income funds					
General fund	346,582	7,432,896	(6,582,110)	-	1,197,368
At 31 December 2023	<u>396,582</u>	<u>7,432,896</u>	<u>(6,582,110)</u>	<u>-</u>	<u>1,247,368</u>

	Balance at 01.01.2023	Incoming resources	Outgoing resources	Transfers	Balance at 31.12.2023
	€	€	€	€	€
Restricted funds					
Buildings	50,000	-	-	-	50,000
At 31 December 2023	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>

The Donkey Sanctuary (Ireland) Company Limited by Guarantee
For the year ended 31 December 2023

Notes to the Financial Statements

14 Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost for the year represents contributions payable by the Charity to the scheme and amounted to €152,482 (2022: €132,198).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

15 Capital commitments

The Charity had no capital or other commitments as at 31 December 2023 or 31 December 2022.

16 Related party transactions

The Charity defines its related parties as its Key Management Personnel and entities that are part of the group headed by The Donkey Sanctuary (UK). The Charity has taken the exemption from disclosing transactions which are included in the consolidated accounts of The Donkey Sanctuary (UK). The Charity defines its Key Management Personnel as its Directors/Trustees. Details of their remuneration are included in note 5.

The Donkey Sanctuary (UK) provided the following to the Charity during the year:

- A non-repayable grant of €4,794,631 necessary to fund the deficit of expenditure over income.
- The Charity operates four farms two of which are rented with the cost borne by the Charity. The other two are in the ownership of The Donkey Sanctuary (UK) together with animal housing facilities and office buildings all provided without charge.
- A level of management and support services also provided without charge.

Apart from the transactions with The Donkey Sanctuary (UK) as mentioned there were no related party transactions in the current or preceding period that require disclosure.

17 Ultimate parent undertaking and parent undertakings of larger groups

The Charity's ultimate parent undertaking is The Donkey Sanctuary Trustee Limited, a Company registered in the United Kingdom and sole corporate Trustee of The Donkey Sanctuary, an unincorporated charity registered in the United Kingdom. The address of its principal place of business is The Donkey Sanctuary, Sidmouth, Devon, EX10 0NU.

The largest and smallest group in which the results of the Charity are consolidated is that headed by The Donkey Sanctuary.

The consolidated financial statements of the Donkey Sanctuary are available to the public and may be obtained from the Charity Commission of England and Wales website or the address shown above.

18 Approval of financial statements

The trustees approved these financial statements on **.8.July.2024**