

**Donkey Breed Society**  
**Information for Members Not Included in the Statutory Accounts**  
**For the Year Ended 31 December 2025**

**Donkey Breed Society**  
**Information for Members Not Included in the Statutory Accounts**  
**For the Year Ended 31 December 2025**

Digitalisation is encroaching into every facet of our lives, and for those of us who prepare accounts that require filing with the authorities online is the way forward. Originally the accounts of all limited companies, of which the DBS is one, were to be filed online as from April 2027. Rather than wait until we were forced to deal with this way of working the Finance Committee were dragged into the 21st century to try the filing process before it became mandatory.

The software package used by our Treasurer, Barbara Whale, was the choice made, albeit it does have some hard wiring in the system that we have had to work with and we will have to look at some future modifications to formats to accommodate all our requirements. The resulting document was filed with the Registrar of Companies in September and is now available for anyone who wishes to look at it. For those that have looked at it the Statement of Financial Activity now only shows Unrestricted and Restricted Funds; the designated funds are only referred to by note. As the designated funds are clearly important to our members the following two pages show the income and expenditure by each individual fund together with how the balance on the funds is represented at the end of 2025.

The accounts as filed show a number of resignations from Council on 09 April 2026. This was a result of people being unable to verify their identity to the satisfaction of Companies House for one reason or another and without a verification code they were either required to resign or the Society would have been in default with the Registrar of Companies with consequent issues for the future of the Society. Going forward an individual who doesn't have a verification code will not be able to be appointed to the role of a trustee, as such a role means they become a director so far as Companies House is concerned. The verification code relates to the individual so anyone who is already a director or a person with significant control of another company would use the same code for every appointment with Companies House.

The results for 2025 showed a high inflow of funds as a result of a gift of £10,000 and a legacy of £4,554 that were for general use as well as £4,909 of donations and legacies for restricted purposes. Membership of the Society fell, which was more than countered by the increase in the subscription fees. Overall total operating income increased by £25,294 when compared with 2024. Expenses increased by £3,148 leaving us with a surplus of £17,191 compared with the £4,955 deficit in 2024, both figures excluding gains in investment values. The increase in investment values was substantial in the year, coming in at £17,142, compared with £2,600 in 2024. We have to remember though that increased income in one year is often going to result in increased outgoings in another, simply because, as a charity we aim to spend what we earn on charitable activities.

The figures for 2025 include those for a physical AGM, which broke even. The income and the cost being included in events, with just £57 appearing as a general fund cost, that would have been incurred even with a Zoom AGM.

Donated goods and services is a new income stream, which as no monies change hands, is offset by the same value in costs. This is where a member has incurred costs, beyond that of their own time, that benefit the Society. We are required to record this where a member has provided goods and services in a business capacity that benefit the Society. so, please let us know if there are costs that you are paying/incuring in a business capacity that we have not been made aware of. before. The value included in the General Fund is the level of subsidy that she provided with regard to the book keeping and the provision of the accounting software; the Society does pay for the bookkeeping software. There is no cost included for the time the Treasurer spends attending meetings or dealing with general financial matters during the year.

**Donkey Breed Society**  
**Detailed Statement of Financial Activities For The Year Ended 31 December 2025**

|                                           | Restricted<br>£ | Regional<br>£ | E&Y<br>£   | ADDA<br>£ | S&J<br>£   | Show<br>£    | LWM<br>£  | BF<br>£   | EF<br>£  | Emergency<br>£ | General<br>£   | 2025<br>£      | 2024<br>£      |
|-------------------------------------------|-----------------|---------------|------------|-----------|------------|--------------|-----------|-----------|----------|----------------|----------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>        |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| <b>Donations and legacies</b>             |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| Donations and gifts                       | 3,909           | 1,490         |            |           |            | 357          |           |           |          |                | 12,931         | 18,687         | 6,401          |
| Donations from organisations              |                 |               |            |           |            |              |           |           |          |                | 750            | 750            | 100            |
| Legacies                                  | 1,000           |               |            |           |            |              |           |           |          |                | 4,554          | 5,554          | 0              |
| Donated goods, facilities and services    | 108             |               |            |           |            |              |           |           |          |                | 1,668          | 1,776          | 0              |
|                                           | <b>5,017</b>    | <b>1,490</b>  | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>357</b>   | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b>       | <b>19,903</b>  | <b>26,767</b>  | <b>6,501</b>   |
| <b>Charitable Activities:</b>             |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| <b>The advancement of donkey welfare</b>  |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| Members                                   |                 |               | 180        |           |            |              |           |           |          |                | 19,237         | 19,417         | 18,032         |
| Advertising revenue                       |                 |               |            |           |            |              |           |           |          |                | 1,644          | 1,644          | 1,202          |
| Welfare income including stud book & ADDA |                 |               |            | 99        |            |              |           |           |          |                | 1,329          | 1,428          | 1,418          |
| Educational events                        |                 |               |            |           |            |              |           |           |          |                | 0              | 0              | 90             |
| Other events and activities               |                 | 5,030         |            |           | 910        | 4,113        |           |           |          |                | 3,868          | 13,921         | 9,480          |
|                                           | <b>0</b>        | <b>5,030</b>  | <b>180</b> | <b>99</b> | <b>910</b> | <b>4,113</b> | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b>       | <b>26,078</b>  | <b>36,410</b>  | <b>30,222</b>  |
| <b>Other trading activities</b>           |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| Equine passport income                    |                 |               |            |           |            |              |           |           |          |                | 11,946         | 11,946         | 12,812         |
| Fund raising sales                        |                 | 10            |            |           |            |              |           |           |          |                | 1,568          | 1,578          | 1,533          |
|                                           | <b>0</b>        | <b>10</b>     | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>0</b>     | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b>       | <b>13,514</b>  | <b>13,524</b>  | <b>14,345</b>  |
| <b>Investments</b>                        |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| Investment income                         | 94              |               |            |           |            |              |           |           |          |                | 6,392          | 6,486          | 6,277          |
| Bank interest receivable                  | 9               | 7             |            |           |            |              | 15        | 53        |          |                | 2,281          | 2,365          | 2,913          |
|                                           | <b>103</b>      | <b>7</b>      | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>0</b>     | <b>15</b> | <b>53</b> | <b>0</b> | <b>0</b>       | <b>8,673</b>   | <b>8,851</b>   | <b>9,190</b>   |
| <b>TOTAL INCOME</b>                       | <b>5,120</b>    | <b>6,537</b>  | <b>180</b> | <b>99</b> | <b>910</b> | <b>4,470</b> | <b>15</b> | <b>53</b> | <b>0</b> | <b>0</b>       | <b>68,168</b>  | <b>85,552</b>  | <b>60,258</b>  |
| <b>EXPENDITURE ON:</b>                    |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| <b>Raising funds</b>                      |                 |               |            |           |            |              |           |           |          |                |                |                |                |
| Promotional expenditure                   |                 |               |            |           |            |              |           |           |          |                | -400           | -400           | -862           |
| Equine passport costs                     |                 |               |            |           |            |              |           |           |          |                | -11,325        | -11,325        | -11,618        |
| Fund raising items for resale             |                 |               |            |           |            |              |           |           |          |                | -713           | -713           | -1,342         |
| Publications                              | -108            |               |            |           |            |              |           |           |          |                | 0              | -108           | 0              |
| Administration costs                      |                 | -712          |            |           |            |              |           |           |          |                | -2,696         | -3,408         | -3,389         |
| Depreciation                              |                 |               |            |           |            |              |           |           |          |                | -240           | -240           | -240           |
|                                           | <b>-108</b>     | <b>-712</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>   | <b>0</b>     | <b>0</b>  | <b>0</b>  | <b>0</b> | <b>0</b>       | <b>-15,374</b> | <b>-16,194</b> | <b>-17,451</b> |

**Donkey Breed Society**  
**Detailed Statement of Financial Activities For The Year Ended 31 December 2025**

|                                          | Restricted<br>£ | Regional<br>£ | E&Y<br>£    | ADDA<br>£  | S&J<br>£    | Show<br>£     | LWM<br>£   | BF<br>£      | EF<br>£       | Emergency<br>£ | General<br>£   | 2025<br>£      | 2024<br>£      |
|------------------------------------------|-----------------|---------------|-------------|------------|-------------|---------------|------------|--------------|---------------|----------------|----------------|----------------|----------------|
| <b>Charitable Activities:</b>            |                 |               |             |            |             |               |            |              |               |                |                |                |                |
| <b>The advancement of donkey welfare</b> |                 |               |             |            |             |               |            |              |               |                |                |                |                |
| Welfare costs including stud book & ADDA | -150            |               |             | -58        |             |               |            |              |               |                | -706           | -914           | -1,045         |
| Educational event costs                  |                 | -363          | -402        |            |             |               |            |              |               |                | 0              | -765           | -528           |
| Other events and activity costs          |                 | -2,551        |             |            | -1,219      | -3,770        |            |              |               |                | -3,868         | -11,408        | -9,060         |
| Publications                             |                 | -303          |             |            |             |               |            |              |               |                | -12,678        | -12,981        | -15,837        |
| Society administration                   |                 |               |             |            |             |               |            |              |               |                | -20,990        | -20,990        | -17,955        |
| AGM expenses                             |                 | -133          |             |            |             |               |            |              |               |                | -57            | -190           | -288           |
| Independent examiner's fees              |                 |               |             |            |             |               |            |              |               |                | -1,176         | -1,176         | -1,176         |
| <b>Other</b>                             |                 |               |             |            |             |               |            |              |               |                |                |                |                |
| Donations to other parties               | -2,194          | -695          |             |            |             |               |            |              |               |                | -854           | -3,743         | -1,873         |
| Transfers                                |                 | 239           | 222         | -41        | 309         | 920           | -15        |              |               |                | -1,634         | 0              | 0              |
|                                          | <b>-2,344</b>   | <b>-3,806</b> | <b>-180</b> | <b>-99</b> | <b>-910</b> | <b>-2,850</b> | <b>-15</b> | <b>0</b>     | <b>0</b>      | <b>0</b>       | <b>-41,963</b> | <b>-52,167</b> | <b>-47,762</b> |
| <b>TOTAL EXPENDITURE</b>                 | <b>-2,452</b>   | <b>-4,518</b> | <b>-180</b> | <b>-99</b> | <b>-910</b> | <b>-2,850</b> | <b>-15</b> | <b>0</b>     | <b>0</b>      | <b>0</b>       | <b>-57,337</b> | <b>-68,361</b> | <b>-65,213</b> |
| Day to Day Surplus/Deficit               | <b>2,668</b>    | <b>2,019</b>  | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>1,620</b>  | <b>0</b>   | <b>53</b>    | <b>0</b>      | <b>0</b>       | <b>10,831</b>  | <b>17,191</b>  | <b>-4,955</b>  |
| <b>Net gains on investments</b>          |                 |               |             |            |             |               |            |              |               |                |                |                |                |
| Surplus on revaluation of investments    | 255             |               |             |            |             |               |            |              |               |                | 16,887         | 17,142         | 2,600          |
|                                          | <b>255</b>      | <b>0</b>      | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>0</b>      | <b>0</b>   | <b>0</b>     | <b>0</b>      | <b>0</b>       | <b>16,887</b>  | <b>17,142</b>  | <b>2,600</b>   |
| <b>NET INCOME/(EXPENDITURE)</b>          | <b>2,923</b>    | <b>2,019</b>  | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>1,620</b>  | <b>0</b>   | <b>53</b>    | <b>0</b>      | <b>0</b>       | <b>27,718</b>  | <b>34,333</b>  | <b>-2,355</b>  |
| Balance brought forward                  | 3,113           | 11,828        | 0           | 0          | 0           | 1,895         | 845        | 2,893        | 18,455        | 2,784          | 142,109        | 183,922        | 186,277        |
| <b>Balance carried forward</b>           | <b>6,036</b>    | <b>13,847</b> | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>3,515</b>  | <b>845</b> | <b>2,946</b> | <b>18,455</b> | <b>2,784</b>   | <b>169,827</b> | <b>218,255</b> | <b>183,922</b> |
| <b>Represented by:</b>                   |                 |               |             |            |             |               |            |              |               |                |                |                |                |
| Fixed Assets                             |                 |               |             |            |             |               |            |              |               |                | 199            | 199            | 439            |
| Investments                              | 1,727           |               |             |            |             |               |            |              |               |                | 82,747         | 84,474         | 102,332        |
| Bank                                     | 4,309           | 13,605        | -333        | 1,148      | -508        | 5,248         | 845        | 2,946        | 18,455        | 2,784          | 87,711         | 136,210        | 80,844         |
| Stock                                    |                 | 455           | 347         | 31         | 1,163       | 137           |            |              |               |                | 2,017          | 4,150          | 5,041          |
| Debtors                                  |                 | 159           |             |            |             | 20            |            |              |               |                | 5,061          | 5,240          | 4,996          |
| Less Creditors                           |                 | -372          | -14         | -1,179     | -655        | -1,890        |            |              |               |                | -7,908         | -12,018        | -9,730         |
|                                          | <b>6,036</b>    | <b>13,847</b> | <b>0</b>    | <b>0</b>   | <b>0</b>    | <b>3,515</b>  | <b>845</b> | <b>2,946</b> | <b>18,455</b> | <b>2,784</b>   | <b>169,827</b> | <b>218,255</b> | <b>183,922</b> |