

Charity Number: 1003998

Hull Animal Welfare Trust

Trustees' Annual Report and Financial Statements

for the year ended 31 May 2025

Hull Animal Welfare Trust

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Hull Animal Welfare Trust

Charity Information

Trustees

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

Chair

Mrs Sue Sewell

Treasurer

Mrs Jane Harper

Registered charity number

1003998

Rescue Kennels

Sunnydene Animal Shelter
South Cave
Brough
HU15 2HE

Registered Office

32 Church Lane
Patrington
Hull
HU12 0RJ

Independent Examiner

Jessica Lawrence
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Bankers

HSBC Bank plc
3-4 Jameson Street
Hull
HU1 3JX

National Westminster Bank Plc
250 Bishopsgate
London
EC2M 4AA

Barclays Bank UK PLC
1 Churchill Place
London
E14 5HP

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

The Trustees present their annual report together with the financial statements of the Trust for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

The Trust is a registered charity (number 1003998). The Trust Deed dated 29 July 1991 forms its governing document.

Principal Office

32 Church Lane, Patrington, Hull, HU12 0RJ.

Trustees

The Trustees who served during the year and to the date of approval are:

Mrs Jane Harper
Mrs Sue Sewell
Mrs Katherine Batch
Mr Stephen Parnaby OBE

New Trustees may be appointed at any Trustees' meeting by a resolution of the Trustees and recorded in the minutes. The minutes would be signed by the new Trustee to provide evidence of appointment.

Reference and Administrative Details

The charity information page forms part of this report.

Charitable Objectives and Activities

The object of the Trust is to relieve the suffering of animals that are in need of care and attention. In particular, to provide, build or maintain kennels or other facilities for the reception and care of unwanted animals and the treatment of sick and ill-treated animals and to find suitable permanent homes for such animals.

The Trustees oversee the day-to-day running of the Trust generally, liaising by telephone regularly, if not daily, when required. They endeavour to meet monthly so that any issues or projects can be discussed with the staff.

Our long-term objectives remain the same and, as always, our prime concern continues to be ensuring the long-term security of the Trust.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Trustees consider that these activities and objectives summarised above, provide benefit both to those people who use the Trust's services and the wider community of Hull and East Yorkshire. In planning our activities for the period, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Financial review

The Charity's total income for the year was £836,731 (2024: £926,806) with net income for the year of £152,879 (2024: net income of £291,625). Donations and legacies made up a large proportion of the total income for which the Trust is extremely grateful. Unrestricted funds at the year-end stand at £1,185,015 (2024: £1,004,562).

Reserves policy

Due to the nature of the Trust, its reliance on donations as income and the inherent unpredictability of legacy income, the Trustees consider that twelve months' forward unrestricted expenditure is the minimum level of reserves required to cover current running costs and are comfortable with a level in excess of this. Current monthly running costs are approximately £50,000. The level of free reserves at 31 May 2025 is £1,031,789 (2024: £833,221), which equates to around 21 months' (2024 - 16 months') forward expenditure.

Investment policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising have been received in the year.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees regularly review risks which the charity faces, looking at operational and financial reviews and business risks which have been identified as:

- Inability to operate the animal home because of fire or other destruction;
- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover costs of animal welfare activities.

Steps to mitigate significant risks include:

- Internal control risks have been minimised by the implementation of procedures in accordance with the Charities Act 2011;
- Procedures are in place to ensure compliance with health and safety regulations for staff, volunteers and visitors;
- Emergency plans have been drawn up to ensure the animal centre can continue to operate in the event of fire, flood or other destruction.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Achievements and performance

As with all animal rescues, the last 5 years has seen us all overwhelmed with the numbers of animals coming through our doors and the increasingly lengthy waiting lists of animals needing to come in for rehoming. Many come in via the dog wardens when owners simply dump them, not caring about the outcome, and in the case of cats, seemingly the most disposable pet, just closing the door on them and hoping someone else will feed them.

We've dealt with the sad fall-out from attempts at pet ownership during covid. We've dealt with the tragic consequences of the xl bully ban for which we are still picking up the pieces here and there, but we HAVE dealt with these crises and we have survived to take on another busy year. Thanks to our dedicated staff led by our inspirational CEO, Holly. She has really come into her own during these testing times, constantly looking at ways to enrich the lives of the animals in our care and always thinking of new ideas to raise awareness and promote our aims and ambitions. She does this with the support of her 2 back to back duty managers, 4 other full time staff, 5 part-time staff and our vet and veterinary nurse.

Once again this year, we have seen the effects of the ongoing cost of living crisis and the squeeze on family budgets, forcing people to cut back on, and prioritise, their domestic spending, often at the reluctant expense of the family pet. This has had a two-fold effect on us because not only are people having to make the difficult decisions to give up their pet but nor are as many coming forward to offer homes to pets because they are fearful of the costs, particularly vets bills, which have increased by approximately 50% since 2020, mainly due to the huge upsurge in corporate ownership of smaller once independent practices allegedly encouraging vets to hit certain treatment targets. While this is all for the benefit of the animal no doubt, these factors in turn push up pet insurance premiums and so it goes on...a vicious circle of increases that is fuelling the ever increasing rise in pet abandonment and neglect, with East Yorkshire experiencing one of the highest increases in the country, with winter surges soaring by 74%

The knock-on effect to all this means that more and more of the animals coming in have health issues, which in many cases is why they have either been given up to us, or found themselves in the stray system. We still work with both the Hull and East Riding dog wardens and very few incoming dogs are genuine "got lost" strays with 90% remaining unclaimed. We have transferred 47 unclaimed dogs from the dog warden block to the HAWT kennels this period and rehomed 167 from our own kennels. Holly then finds places with other rescues through her extensive network of contacts, to place remaining unclaimed dogs to give them a chance to find a happy future elsewhere.

We are so fortunate to have our own vet which has made a dramatic difference not just to our own veterinary bills, because we now only outsource complex procedures, but we can help smaller rescues with otherwise costly routine procedures, like spaying and castrates and dental work for both dogs and cats and small animals. We all have the same aim ultimately, so having a good relationship with other rescues is hugely important and beneficial to all, although one particular case, Ralph, came to us from a rescue that had closed down and we discovered one of his legs was so badly fractured it had to be amputated. He will now be joining the long-term resident group who live at the shelter for different reasons due to his more cranky nature...he's very happy with us but too particular about who he does and doesn't like, to risk rehoming, but we never say never! And then came Ivy. A little Frenchie with multiple health problems who had had a string of homes before she came to us, to the point where she was almost emotionally detached. She struggled to walk, such was her muscle weakness and she wasn't expected to live for more than a few months so rehoming didn't seem an option. Then came forward one of our trustees who stoically decided to give Ivy, at the very least, a happy last Christmas. However, such is the incredible bond between them, together with the love and care she is receiving, that Ivy zoomed into 2025, defying all the odds, and is living her best life, despite her physical challenges.

Hull Animal Welfare Trust

Report of the Trustees for the year ended 31 May 2025

Achievements and performance (continued)

This is what rescue is all about and we strive for as many happy stories as we can find otherwise the sad ones would pull us down. The cattery has been at capacity but rehoming here too has been slower this year, but it's preferable that people think carefully before taking on any animal, than having to bring them back. We have rehomed 197 cats and kittens in all this year, but we know there are so many that need to come in. People post on social media about kittens in gardens and pregnant mothers etc but when you make contact to offer a trap or to help they don't get back to you and it is so upsetting and frustrating, because even if we cannot take them there and then, there are many other ways we can help in the meantime with vaccinating, neutering and food. We have helped neutering many feral colonies this period and have some very positive plans to do more regarding neutering programmes in the future.

And lastly, but by no means least, we have our wonderful rabbit fosterers who are as ever full to the brim with desperate bunnies, rehoming as best they can, but until the wider world get the message about how not to keep a rabbit, and how much it actually costs, with all the new and necessary vaccines to give a rabbit a happy quality of life, good homes are few and far between, and they are safer in foster care. Vets generally are in agreement that rabbits are the most neglected and misunderstood of domestic pets, and old beliefs really do die hard.

We continue to pay tribute to our loyal volunteers and supporters who cover so many aspects of charity life, manning our reception, helping with the animals at the shelter, in the office, assisting with the smooth running and presentation of our charity shops , and fund raising behind the scenes and at our events, not forgetting our selfless fosterers who come to the rescue when a particular dog, cat or small animal can't be cared for at the shelter for a special reason. We thank and appreciate each and every one of you.

We are so grateful for all the kindness and generosity shown by the public even when so many individuals and businesses are struggling....we still receive amazing donations of money and food, and we are humbled by the legacies we receive that empower us to look to the future and plan to protect and secure the trust's long term security because such is the state of the world, animal rescue has never had a bigger role to play.

This report was approved by the Trustees and signed on their behalf by:

Signed by:

.....19D83DD806D441F...
Mrs Jane Harper

Trustee

20 February 2026
.....
Date

Hull Animal Welfare Trust

Statement of Trustees' accounting and reporting responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Hull Animal Welfare Trust

Independent Examiner's report to the trustees of Hull Animal Welfare Trust for the year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Hull Animal Welfare Trust for the year ended 31 May 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed by:

7523F15D661443E...
Jessica Lawrence
Azets Audit Services Limited

23 February 2026
.....

12 King Street
Leeds
LS1 2HL

Hull Animal Welfare Trust

Statement of Financial Activities for the year ended 31 May 2025

	Notes	Unrestricted funds	Designated property fund	Restricted fund	Total 2025	Total 2024
		£	£		£	£
Income from:						
Donations and legacies	2	608,118	-	-	608,118	754,559
Grants	3	-	-	3,817	3,817	-
Other trading activities:						
- Shop income		94,053	-	-	94,053	76,890
- Fundraising activities		17,529	-	-	17,529	4,889
- Rental income		25,051	-	-	25,051	23,584
- Other income		73,256	-	-	73,256	55,882
Investment income:						
- Bank interest	4	14,907	-	-	14,907	11,002
Total income		832,914	-	3,817	836,731	926,806
Expenditure on:						
Raising funds	5	24,216	-	-	24,216	21,056
Charitable activities	6	628,245	26,183	5,208	659,636	614,125
Total expenditure		652,461	26,183	5,208	683,852	635,181
Net income/(expenditure) and net movement in funds		180,453	(26,183)	(1,391)	152,879	291,625
Funds brought forward	12	1,004,562	403,628	23,260	1,431,450	1,139,825
Funds carried forward	12	1,185,015	377,445	21,869	1,584,329	1,431,450

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

A fully detailed comparative statement of financial activities is shown at note 17.

Hull Animal Welfare Trust

Balance Sheet as at 31 May 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	8	552,540		598,229	
Current assets					
Stocks		1,000		1,000	
Debtors	9	40,381		31,714	
Cash at bank and in hand		1,036,508		823,912	
			1,077,889		856,626
Creditors: amounts falling due within one year	10	(46,100)		(23,405)	
Net current assets		1,031,789		833,221	
Net assets		1,584,329		1,431,450	
Funds of the charity:					
Unrestricted					
General	12	1,185,015		1,004,562	
Designated	12	377,445		403,628	
			1,562,460		1,408,190
Restricted		21,869		23,260	
Total funds	12	1,584,329		1,431,450	

21 February 2026

The financial statements were approved by the Trustees on and signed on their behalf by:

Signed by:

19D83DD806D441F.....
 Mrs Jane Harper
Trustee

Signed by:

E0B312E0D51F4DA.....
 Mrs Sue Sewell
Chair

The notes on pages 11 to 22 form part of these financial statements.

Hull Animal Welfare Trust

Statement of Cash Flows for the year ended 31 May 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	16	216,140	333,273
Investing activities			
Purchase of tangible fixed assets		(18,451)	(12,644)
Interest received		14,907	11,002
Net cash used by investing activities		(3,544)	(1,642)
Net increase in cash and cash equivalents		212,596	331,631
Cash and cash equivalents at beginning of year		823,912	492,281
Cash and cash equivalents at end of year		1,036,508	823,912

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Charitable Trust information

Hull Animal Welfare Trust is a charity established by Trust Deed dated 29 July 1991 and registered in England and Wales with the Charity Commission under charity number 1003998.

The principal office address is Canada House, Church Lane, Patrington, Hull, HU12 0RJ.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

Hull Animal Welfare Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have considered all factors, including in the wider economy, as part of their assessment of going concern. The Trustees believe on balance that they have sufficient resources to enable the charity to continue for a period of at least one year from the date of approval of the financial statements. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Income

Income in the statement of financial activities is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the charity's entitlement. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the charity is not aware of any potential challenge to the estate.

Income from second hand goods donated for sale is recognised at point of sale.

Income from government grants and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.5 Expenditure

Expenditure is included in the statement of financial activities on an accruals basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services providing care to animals.

All governance and support costs are allocated to the various costs of raising funds and charitable activities on a specific expenditure basis where appropriate, and the remaining balances are allocated based in proportion to the levels of income in each category. This method of apportionment represents a reasonable approximation of the usage of governance and support costs by each activity.

1.6 Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the period they are payable.

1.8 Operating leases

Rentals applicable to operating leases are charged to the statement of financial activities over the period in which the cost is incurred.

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	4%-10% Straight line
Property improvements	20% Straight line
Motor vehicles	25% Reducing balance
Fixtures, fittings and equipment	33% Straight line

No depreciation is provided in respect of freehold land.

Items of equipment are capitalised where the cost exceeds £100.

1.10 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund – this is the net book value of the Animal Welfare Centre. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements more fairly present the funds available to operate the charity.

Restricted funds – these 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 restricted purposes.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.13 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.14 Stock

New goods for retail are measured at cost. Stock also includes pet consumables held related to the care and wellbeing of animals. The value of goods donated for sale in the charity's shops is recognised upon sale as it is impractical to estimate their fair value to include them on the balance sheet.

1.15 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.16 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

1.16 Critical accounting estimates and judgements

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below:

Critical estimates – legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

1.17 Taxation

Hull Animal Welfare Trust is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

2. Donations and legacies

	2025	2024
	£	£
Donations	206,039	213,918
Legacies	402,079	540,641
	608,118	754,559

During the year there were no restricted donations or legacies (2024 - none).

3. Income from grants

	2025	2024
	£	£
Hull City Council grant	3,817	-

4. Income from investments

	2025	2024
	£	£
Interest on UK cash deposits	14,907	11,002

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

5. Expenditure on raising funds

	2025 £	2024 £
Cost of generating funds:		
- Shop rent and rates	16,500	12,400
Support costs:		
- Advertising	600	1,871
- Printing, postage and stationery	1,364	1,583
- Telephone	692	719
- Equipment hire	1,099	1,058
- Light and heat	360	391
- Bank charges	62	72
- Sundry expenses	1,047	775
- Accountancy and payroll fees paid to the Independent Examiner	2,492	2,187
	24,216	21,056

All expenditure on raising funds in the current and preceding year related to unrestricted funds.

Included within accountancy and payroll fees is an allocation of the Examiner's Independent Examination fee of £400 (2024 - £380).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

6. Expenditure on charitable activities

	2025 £	2024 £
Charitable activities:		
- Staff costs (Note 7)	373,340	335,312
- Veterinary fees	74,028	81,703
- Animal food	15,739	14,267
- Kennel costs	19,607	16,822
- Rabbit bedding and food	6,565	9,349
Support costs:		
- Advertising	900	2,807
- Motor expenses	2,995	2,166
- Printing, postage and stationery	5,455	6,333
- Telephone	2,766	2,875
- Equipment hire	4,394	4,231
- Repairs and renewals	8,503	4,608
- Light and heat	17,658	19,153
- Cleaning	2,203	1,671
- Insurance	17,254	15,950
- Shop rent and rates	13,819	11,795
- Sundry expenses	19,898	14,724
- Bank charges	249	287
- Depreciation	64,140	61,323
- Staff training	156	-
- Accountancy and payroll fees paid to the Independent Examiner	9,967	8,749
	659,636	614,125

Included within accountancy and payroll fees is an allocation of the Independent Examination fee of £1,600 (2024 - £1,520).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

7. Employment costs

Staff costs comprise:	2025 £	2024 £
Wages and salaries	342,168	308,597
Employer's National Insurance	23,769	20,271
Pension costs	7,403	6,444
	373,340	335,312

The Charity had 15 employees during the year under review (2024 – 15).

No employees received remuneration in excess of £60,000 (2024 – no employees).

The charity considers the Chief Executive Officer to be the key management of the charity.

Aggregate employee benefits received by key management personnel was £48,317 (2024: £44,417).

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

8. Tangible fixed assets

	Land and buildings	Leasehold improvements	Fixtures, fittings and equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 June 2024	1,238,939	36,763	59,847	25,394	1,360,943
Additions	16,156	-	2,295	-	18,451
At 31 May 2025	1,255,095	36,763	62,142	25,394	1,379,394
Depreciation					
As at 1 June 2024	678,220	9,803	54,527	20,164	762,714
Charge in the year	52,157	7,352	3,323	1,308	64,140
As at 31 May 2025	730,377	17,155	57,850	21,472	826,854
Net book values					
At 31 May 2025	524,718	19,608	4,292	3,922	552,540
At 31 May 2024	560,719	26,960	5,320	5,230	598,229

Included within land and buildings is land to the estimated cost of £4,000 (2024 – £4,000) which has not been depreciated.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

9. Debtors

	2025	2024
	£	£
Trade debtors	13,395	11,426
Prepayments and accrued income	2,303	9,190
VAT recoverable	10,583	10,098
Other debtors	14,000	1,000
	40,381	31,714

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,568	8,860
Accruals and other creditors	15,151	13,875
Tax and social security	4,381	670
	46,100	23,405

11. Financial commitments

The charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Less than one year	9,616	11,135
2-5 years	8,776	18,392
	18,392	29,527

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

12. Movement in funds

As at 31 May 2025	Balance 1 June 2024	Income	Expenditure	Balance 31 May 2025
	£	£	£	£
Unrestricted funds:				
Designated property fund	403,628	-	(26,183)	377,445
General funds	1,004,562	832,914	(652,461)	1,185,015
Total unrestricted funds	1,408,190	832,914	(678,644)	1,562,460
Hull City council	-	3,817	(223)	3,594
Pets at Home	23,260	-	(4,985)	18,275
Total restricted funds	23,260	3,817	(5,208)	21,869
Total	1,431,450	836,731	(683,852)	1,584,329

As at 31 May 2024	Balance 1 June 2023	Income	Expenditure	Balance 31 May 2024
	£	£	£	£
Unrestricted funds:				
Designated property fund	429,811	-	(26,183)	403,628
General funds	682,960	926,806	(605,204)	1,004,562
Total unrestricted funds	1,112,771	926,806	(631,387)	1,408,190
Pets at Home	27,054	-	(3,794)	23,260
Total restricted funds	27,054	-	(3,794)	23,260
Total	1,139,825	926,806	(635,181)	1,431,450

Designated funds

The balance in the designated property fund represents the Animal Welfare Centre used by the charity on an on-going basis for animal welfare activities.

Restricted funds

Pets at Home grant

Grant awarded by Pets at Home to support the funding of a new veterinary clinic which will allow for animals to be treated on-site.

Hull City Council grant

Grant awarded by Hull City Council for the improvement of the kennelling facilities.

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

13. Analysis of net assets between funds

Current year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	153,226	377,445	21,869	552,540
Current assets	1,077,889	-	-	1,077,889
Current liabilities	(46,100)	-	-	(46,100)
Total net assets at 31 May 2025	1,185,015	377,445	21,869	1,584,329
Prior year	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	171,341	403,628	23,260	598,229
Current assets	856,626	-	-	856,626
Current liabilities	(23,405)	-	-	(23,405)
Total net assets at 31 May 2024	1,004,562	403,628	23,260	1,431,450

14. Capital commitments

At 31 May 2025 there were no capital commitments (2024 - none).

15. Related party transactions

Sewell Facilities Management Limited, a company in which a close relative of Mrs S Sewell (Chair) is a director, continues to provide maintenance and repair services to the charity. Mrs S Sewell (Chair) is not part of the sub-committee meetings at which decisions are made regarding maintenance and repairs.

During the period Sewell Facilities Management Limited provided maintenance, building and repair services totalling £18,935 (2024 - £16,059).

At the year end £12,987 was owed to Sewell Facilities Management Limited (2024: £5,816).

16. Cash generated from operations

	2025 £	2024 £
Surplus for the year	152,879	291,625
<i>Adjustments for:</i>		
Investment income	(14,907)	(11,002)
Depreciation of tangible fixed assets	64,140	61,323
(Increase) in stock	-	(600)
(Increase)/decrease in debtors	(8,667)	7,469
Increase in creditors	22,695	(15,542)
Cash generated from operations	216,140	333,273

Hull Animal Welfare Trust

Notes to the Financial Statements for the year ended 31 May 2025

17. Comparative Statement of Financial Activities

	Unrestricted funds	Designated property fund	Restricted fund	Total 2024
	£	£		£
Income from:				
Donations and legacies	754,559	-	-	754,559
Grants	-	-	-	-
Other trading activities:				
- Shop income	76,890	-	-	76,890
- Fundraising activities	4,889	-	-	4,889
- Rental income	23,584	-	-	23,584
- Other income	55,882	-	-	55,882
Investment income:				
- Bank interest	11,002	-	-	11,002
Total income	926,806	-	-	926,806
Expenditure on:				
Raising funds	21,056	-	-	21,056
Charitable activities	584,148	26,183	3,794	614,125
Total expenditure	605,204	26,183	3,794	635,181
Net income/(expenditure) and net movement in funds	321,602	(26,183)	(3,794)	291,625
Funds brought forward	682,960	429,811	27,054	1,139,825
Funds carried forward	1,004,562	403,628	23,260	1,431,450