THE ANIMAL RESCUE CHARITY

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31ST MARCH 2026

Registered Charity Number: 1007182

THE ANIMAL RESCUE CHARITY

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

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THE ANIMAL RESCUE CHARITY

TRUSTEES:	J G Rose D Johnson T Prior K Tye (appointed 16 April 2025) P Towns (appointed 14 January 2026)
ACCOUNTANTS:	Right Balance Accountants & Business Consultants Ltd 5-6 Gray's Yard Springfield Road Chelmsford Essex CM2 6QR
BANKERS:	CAF Bank Ltd 25 Kings Avenue Kings Hill West Malling Kent ME19 4JQ
REGISTERED OFFICE:	Foxdells Sanctuary Farnham Road Bishops Stortford Hertfordshire CM23 1JB
CHARITY NUMBER:	1007182

THE ANIMAL RESCUE CHARITY

TRUSTEES' REPORT

The Trustees present their Annual Report and the Financial Statements for the year ended 31st March 2026. This report has been prepared in accordance with the Charities SORP (FRS 102).

Trustees

Jan Rose – Co-founder
Donna Johnson – Chair and Human Resources
Tony Prior – Homing
Kathy Tye – Fundraising and Public Relations (appointed during the year)
Pete Towns – Information Technology (appointed during the year)

Structure, Governance and Management

The Animal Rescue Charity is governed by its Trust Deed, with the Board of Trustees responsible for the strategic direction, governance and financial oversight of the charity.

During the year we welcomed Pete Towns as a new trustee. Pete brings extensive corporate IT experience, strengthening the Board with valuable technical and strategic expertise. The trustees continue to review the skills represented on the Board and are actively seeking to appoint a further two or three trustees with corporate or professional backgrounds to help guide the charity through its next phase of development and growth.

Objectives

Our charity exists to rescue, rehabilitate and rehome animals in need while promoting high standards of animal welfare. In planning our activities, the trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity continues to deliver significant public benefit through its work.

Achievements and Performance

This year marked an important milestone as our charity celebrated its 35th anniversary. The trustees are immensely proud of what has been achieved over the past three and a half decades and remain committed to ensuring our charity continues to thrive for many years to come.

Against the backdrop of continuing economic challenges, the trustees have focused on strengthening the organisation for the future. Considerable work has been undertaken to future-proof the charity financially while investing in our staff, volunteers, facilities and systems.

A key priority has been our commitment to achieving accreditation with the Association of Dogs and Cats Homes (ADCH). As part of this journey, we have been honoured to receive mentoring and guidance from Battersea Dogs & Cats Home. Sanctuary Manager Daniel Probets, together with Co-founder and Treasurer Fiona Piggott, Chair Donna Johnson and Trustee Pete Towns, visited both Battersea Old Windsor and Woodgreen to share knowledge, learn best practice and support our charity's continuous improvement programme.

The charity has also invested in improving its infrastructure, including enhancements to the cattery, kennels and equine facilities. Alongside these physical improvements, staff have undertaken a range of online training courses to further develop their knowledge and skills, ensuring the highest standards of animal care continue to be delivered.

Achievements and Performance ... continued

Pete Towns has undertaken a comprehensive review of the charity's IT infrastructure and has begun implementing improvements designed to streamline administrative processes. Although this work remains ongoing, the changes introduced so far are already having a positive impact by reducing administrative burdens and allowing staff to devote more time to caring for the animals.

A highlight of the year was our 35th Anniversary Celebration, expertly organised by trustee Kathy Tye. The event was a tremendous success, bringing together supporters, volunteers and friends of the animal rescue charity to celebrate our charity's achievements and thank those whose generosity and dedication continue to make our work possible.

Financial Review

The trustees continue to monitor the charity's financial position carefully to ensure long-term sustainability.

Legacies remain the charity's principal source of income and continue to provide the financial stability necessary to support our rescue and rehabilitation work. Donations made specifically for the animals play a vital role in helping to meet the ever-increasing costs of veterinary treatment and ongoing animal welfare.

The trustees remain committed to managing resources responsibly while investing strategically to ensure our charity is well positioned to meet future challenges.

Future Plans

Looking ahead, the trustees will continue to:

- Progress towards accreditation with the Association of Dogs and Cats Homes.
- Continue investing in staff training and professional development.
- Complete planned improvements to the charity's IT systems.
- Continue upgrading the cattery, kennels and equine facilities.
- Recruit additional trustees with corporate and professional expertise to strengthen governance.
- Ensure the charity remains financially resilient while maintaining the highest standards of animal welfare.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and Charity Commission requirements. They are responsible for maintaining proper accounting records, safeguarding the charity's assets and taking reasonable steps to prevent fraud and other irregularities.

Approved by the Board of Trustees on 20/08/2026 and signed on its behalf by:

.....
Donna Johnson - Chair of Trustess

.....
Fiona Piggott - Co-founder & Treasurer

.....
Janet Rose - Co-founder & Trustee

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF

THE ANIMAL RESCUE CHARITY

I report on the accounts of the Trust for the year ended 31 March 2026, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Act

   have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C Williams

Christoper Williams IAB
Institute of Accountants and Bookkeepers
Right Balance Accountants & Business Consultants Ltd
5-6 Gray's Yard
Springfield Road
Chelmsford
Essex
CM2 6QR

Date: ….20/08/2026.....

THE ANIMAL RESCUE CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING THE INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF RECOGNISED GAINS AND LOSSES

FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	2026 Unrestricted £	2026 Restricted £	2026 Total £	2025 Total £
Incoming resources					
Revenue grants, legacies and donations					
Donations		550,174	-	550,174	163,596
Activities for generating funds					
Investment income	3	13,261	-	13,261	16,862
Other income	4	12,191	-	12,191	2,444
Total incoming resources being net incoming resources available for charitable application		575,626	-	575,626	182,902
Resources expended					
Charitable expenditure					
Costs of activities in furtherance of the charity's objectives	5	178,160	-	178,160	168,384
Support costs and activities	6	12,740	-	12,740	30,359
Management and administration on the charity	7	33,202	-	33,202	29,435
Total resources expended		224,102	-	224,102	228,178
Net incoming/(outgoing) resources for the year before transfers and investment gains and losses		351,524	-	351,524	(45,276)
Net movement in funds		351,524	-	351,524	(45,276)
Fund balance brought forward		2,295,187	-	2,295,187	2,340,463
Fund balance carried forward		£ 2,646,711	£ -	£ 2,646,711	£ 2,295,187

- All transactions are derived from continuing activities.
- There are no gains or losses for the year other than those recognised in the Statement of Financial Activities.

The notes on pages 6 to 11 form part of these financial statements

THE ANIMAL RESCUE CHARITY

BALANCE SHEET

AS AT 31ST MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed Assets					
Tangible Assets	8		1,545,954		1,543,153
			1,545,954		1,543,153
Current Assets					
Debtors	9	4,495		-	
Cash at bank and in hand		1,109,372		762,865	
		1,113,867		762,865	
Creditors: amounts falling due within one year	10	13,110		10,831	
Net Current Assets			1,100,757		752,034
Total Assets Less Liabilities			£ 2,646,711		£ 2,295,187
Financed by:					
Unrestricted reserves:					
Retained surplus			2,646,711		2,295,187
			£ 2,646,711		£ 2,295,187

The Board of Trustees are satisfies that the organisation is not required to have an audit of the by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The Board of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requirements of the Charities Act 2011.

Approved for signature by the Management Committee:

X .....

Trustee:

Date: 20/08/2026

The notes on pages 6 to 11 form part of these financial statements

THE ANIMAL RESCUE CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

1. ACCOUNTING POLICIES

Charity information

The Animal Rescue Charity is a charitable company limited by guarantee incorporated in England and Wales. Foxdells Sanctuary, Farnham Road, Bishops Stortford, Hertfordshire, CM23 1JB.

Basis of preparing the financial statements

The accounts have been prepared in accordance with the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Under Companies Act 2006 s454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective.

On the basis of the foregoing the Trustees consider that the going concern concept continue to be appropriate and has therefore been applied.

Incoming resources

Voluntary income including donations, gifts and legacies are recognised where there is entitlement, which is generally on receipt, and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Grants and Donations

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

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Fixed assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation, items of less than £100 are not

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken

Vehicles	25% reducing balance
Plant & machinery	25% reducing balance

ACCOUNTING POLICIES … continued

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the organisation, and is therefore included in the relevant costs on the Statement of Financial Activities.

2. STAFF COSTS AND EMOLUMENTS

	2026	2025
	£	£
Gross salaries and wages	128,354	114,427

The employed staff of the charity are, with one exception, full time animal carers, one employee of the charity does some administration, but the administration of the charity is largely carried out by volunteers.

3. INVESTMENT INCOME

	2026	2025
	£	£
Interest receivable	13,261	16,862

4. OTHER INCOME

	2026	2025
	£	£
Commissions	3,479	2,444
Fundraising	8,712	-
	12,191	2,444

5. COST OF ACTIVITIES IN FURTHERANCE OF THE CHARITIES OBJECTIVES

	2026	2025
	£	£
Animal carers	128,354	114,427
Staff training	95	-
Vet fees and medication	35,901	28,238
Animal feed and sundries	2,036	6,638
Motor and travel expenses	2,727	2,506
Depreciation	8,848	10,464
(Profit)/loss on disposal of fixed assets	199	6,111
	178,160	168,384

6. SUPPORT COSTS OF ACTIVITIES

	2026	2025
	£	£
Repairs and maintenance	12,740	30,359

7. MANAGMENT AND ADMINISTRATION OF THE CHARITY

	2026	2025
	£	£
Telephone	1,338	1,400
Computer expenses	1,354	1,465
Accountancy fees	3,514	3,154
Stationery, printing and computer	1,573	750
Advertising	847	277
Bank charges	962	465
Other interest paid	18	-
Insurances	7,849	6,069
Legal and professional	905	126
Payroll costs	1,167	1,044
Light and heat	9,054	10,995
Waste collection	3,791	2,218
Sundry expenses	830	1,472
	33,202	29,435

8. FIXED ASSETS

	Plant, Machinery & Vehicles	Land and Buildings	Total
	£	£	£
Cost			
At 1st April 2025	121,641	1,511,782	1,633,423
Additions	4,474	7,642	12,116
Disposals	(3,500)	-	(3,500)
At 31st March 2026	122,615	1,519,424	1,642,039
Depreciation			
At 1st April 2025	90,270	-	90,270
Charge for year	8,848	-	8,848
On disposals	(3,033)	-	(3,033)
At 31st March 2026	96,085	-	96,085
Net Book Value			
At 31st March 2026	26,530	1,519,424	1,545,954
At 31st March 2025	31,371	1,511,782	1,543,153

THE ANIMAL RESCUE CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

9. DEBTORS

	2026	2025
	£	£
Taxes	2,295	-
Prepayments	2,200	-
	4,495	-

10. CREDITORS: amounts falling due within one year

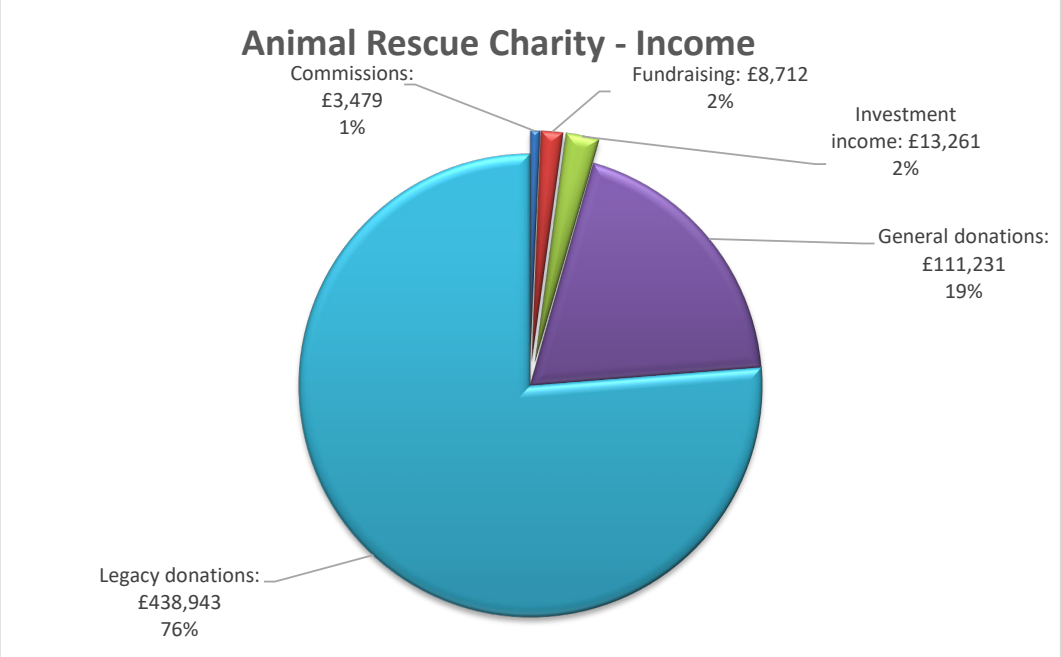
	2026	2025
	£	£
Trade creditors	12,346	7,388
Taxes	-	2,744
Other creditors	764	699
	13,110	10,831

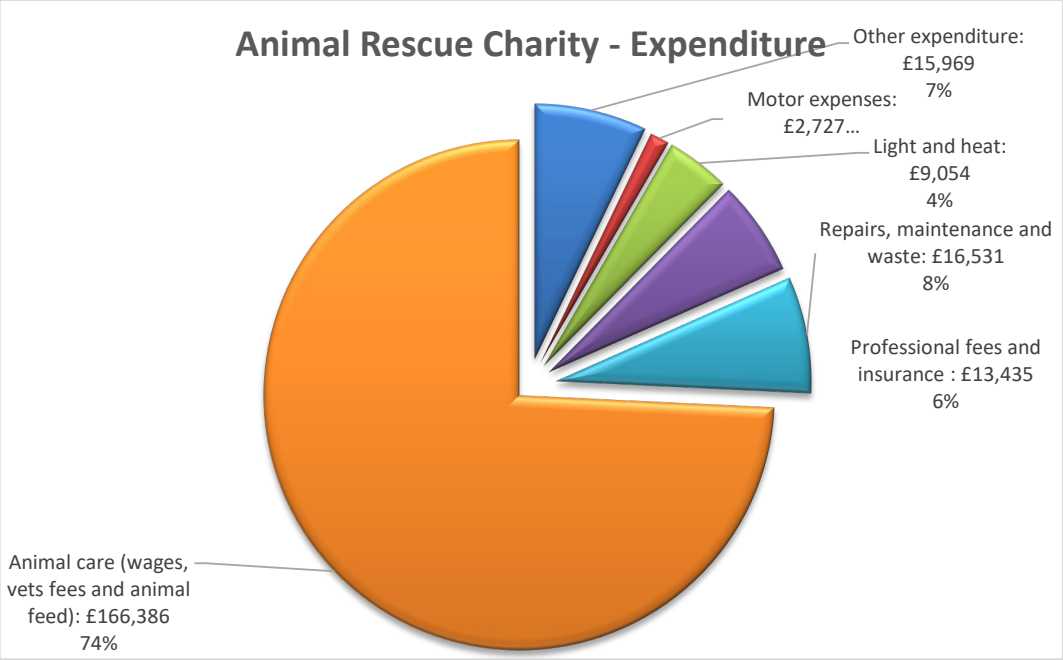
THE ANIMAL RESCUE CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

11. INCOME AND EXPENDITURE - GRAPHICAL DATA





THE ANIMAL RESCUE CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

11. ASSET AND LIABILITIES - GRAPHICAL DATA

