Charity registration number 1142700 (England and Wales)

Company registration number 7382889

NETWORK FOR ANIMALS CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

NETWORK FOR ANIMALS CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	G J Cohen	
	W R Dobraczynski	(Appointed 5 September 2025)
	R A Köpfer	
	M A Jordan	(Appointed 1 February 2026)
Charity number (England and Wales)	1142700	
Company number	7382889	
Registered office	24 Christchurch Close London SW19 2NZ	
Independent examiner	Begbies Chartered Accountants 9 Bonhill Street London EC2A 4DJ	

NETWORK FOR ANIMALS CHARITABLE TRUST

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NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2025

The directors, who also act as trustees of Network for Animal Charitable Trust, present their report and accounts for the year ended 30 November 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 trust deed, the Companies Act 2006, the Charities Act 2011 and "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).

Objectives and activities

The object of the charity and the principal activity of the company is to improve animal welfare around the world, in multi-faceted ways, to alleviate animal suffering by direct action and to increase awareness of the public and decision makers about matters of animal welfare and environmental concern

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

In planning the company's activities for the year, the directors confirm that the company has given due regard to the Charity Commission's legislative and regulatory requirements to comply with Section 17 of the Charities Act 2011. This report outlines how the company's achievements during the year have benefited the public.

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2025

Achievements and performance

During 2025, Network for Animals Charitable Trust (NFACT) supported animal welfare initiatives in nine countries, providing rescue, veterinary care, sterilisation, vaccination, feeding programmes, shelter support, and emergency aid to thousands of animals.

- Greece - In Kefalonia and Ithaka, NFACT continued extensive programmes for stray and community animals. More than 250 cats and dogs were sterilised through Trap-Neuter-Return (TNR) initiatives, over 500 cats received daily feeding support across 14 villages, emergency veterinary care was provided to animals in need, and preventative health measures such as deworming campaigns were implemented.

- Israel - NFACT assisted animals affected by the Israel–Hamas conflict through rescue missions, food provision and safe shelter. The organisation supported the relocation of 108 rescued donkeys to sanctuaries in Europe, funded emergency veterinary treatment, and helped provide critical feed supplies during the country's worst drought in a century.

- Jordan - NFACT provided continuing support to Al Rabee Shelter in Aqaba and Al Rahmeh Shelter in Amman, helping fund food, shelter, veterinary treatment and sterilisation programmes. Support benefited hundreds of shelter animals and street animals, including emergency medical care and seasonal feeding initiatives.

- Kenya - Working with local partners, NFACT sterilised and vaccinated hundreds of street cats in Lamu and supported the relocation and rebuilding of Nairobi Feline Sanctuary, home to more than 500 rescued cats. The organisation also helped provide food, medication and shelter for 248 donkeys rescued from the skin trade and participated in a rescue operation that saved 10 dogs and puppies from severe neglect.

- Morocco - Support continued for Jarjeer Mules sanctuary, which cares for more than 350 rescued donkeys, mules and horses. Funding contributed to new shelter infrastructure and awareness campaigns aimed at improving the welfare of working equines.

- Tanzania - NFACT helped establish the first sanctuary for sick, injured and orphaned donkeys in the Geita region. The organisation also supported dog sterilisation and rabies vaccination programmes, including achieving 70% vaccination coverage on Ukerewe Island. Mobile veterinary clinics treated thousands of working donkeys, providing medical care, deworming, food, water and shade.

- United Kingdom - We provided support for the Doris Banham shelter in Cottam, that provides a last chance for dogs that local authorities in the UK deemed to impossible to rehabilitate. In Bodmin, we continue to provide general support for the HUGS Foundation, a charity caring for rescued equines. We provided a new trailer for food distribution. We continued supporting our long-term partner the Farm Animal Rescue Sanctuary Sanctuary (FARS) near Stratford-Upon-Avon. FARS cares for some 400 sheep rescued after being rejected as lambs because of imperfections. We provide a monthly grant for general support.

- Uruguay - Support for APA El Refugio in Montevideo strengthened the shelter's ability to care for hundreds of rescued animals. Clearing outstanding veterinary debts ensured uninterrupted access to essential medical treatment and emergency care.

- Zimbabwe - Support for Friend Animal Foundation, Zimbabwe's only no-kill shelter, helped care for more than 600 rescued animals. Funding enabled sterilisation, vaccination, veterinary treatment, deworming, food provision, and ongoing operational support, allowing the shelter to continue delivering life-saving care and rehabilitation.

NETWORK FOR ANIMALS CHARITABLE TRUST

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2025

Financial review

The results for the year are set out on 4.

It is the policy of the charity that the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The reserves as at 30 November 2025 were £537,658 (2024 - £341,319) held in unrestricted funds. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities for a significant time and ensure ongoing projects are supported.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 June 2011 as amended.

The directors who served during the year and up to the date of signature of the financial statements were:

G Davies	(Resigned 9 September 2025)
G J Cohen	
W R Dobraczynski	(Appointed 5 September 2025)
M Hofmeyr	(Appointed 25 July 2025 and resigned 3 September 2025)
R A Köpfer	
M A Jordan	(Appointed 1 February 2026)

New directors are briefed on their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The directors' report was approved by the Board of Directors.

G J Cohen
Director

19 August 2026

NETWORK FOR ANIMALS CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF NETWORK FOR ANIMALS CHARITABLE TRUST

I report to the directors on my examination of the financial statements of Network For Animals Charitable Trust (the charity) for the year ended 30 November 2025.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Chris Bates

Christopher Bates FCA
Begbies Chartered Accountants
9 Bonhill Street
London
EC2A 4DJ

Dated: 19 August 2026

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	305,412	432,778
Investments	**4**	7,065	7,683
Total income		312,477	440,461
Expenditure on:			
Charitable activities	**5**	116,138	304,343
Total expenditure		116,138	304,343
Net income and movement in funds		196,339	136,118
Reconciliation of funds:			
Fund balances at 1 December 2024		341,319	205,201
Fund balances at 30 November 2025		537,658	341,319

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NETWORK FOR ANIMALS CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		540,285		342,819	
Creditors: amounts falling due within one year	9	(2,627)		(1,500)	
Net current assets			537,658		341,319
The funds of the charity					
Unrestricted funds			537,658		341,319
			537,658		341,319

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the directors on 19 August 2026

G J Cohen
Director

Company registration number 7382889 (England and Wales)

1 Accounting policies

Charity information

Network For Animals Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 24 Christchurch Close, London, SW19 2NZ 24, Christchurch Close, London, SW19 2NZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

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

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The funds of the charity are classified as general and are all unrestricted and expendable at the discretion of the Trustees in furtherance of the objects of the charity.

1.4 Income

Cash donations and legacies are recognised on receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	20,580	10,144
Legacies	284,832	422,634
	305,412	432,778

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,065	7,683

5 Charitable activities

	2025	2024
	£	£
Animal welfare	115,706	101,978
Grant funding of activities	(11,340)	190,000
Support costs	7,795	1,099
Governance costs	3,977	11,266
	116,138	304,343

Included in governance costs is £1,800 (2024 £1,500) payable to the external examiner.

6 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees other than the directors.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	827	-
Accruals	1,800	1,500
	2,627	1,500

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2024	Incoming resources	Resources expended	At 30 November 2025
	£	£	£	£
General funds	341,319	312,477	(116,138)	537,658

Previous year:	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	205,201	440,461	(304,343)	341,319

11 Related party transactions

During the year £11,340 (2024: £190,000 grants provided) of grants were refunded to Network for Animals Limited, a company with the same directors, as part of its charitable activities.