Charity Registration No. 1143338

Company Registration No. 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE KIT WILSON TRUST FOR ANIMAL WELFARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Colette H Marshall (Chairman) Mrs Dianne Harding (Honorary Secretary) Mrs Rosemary A Goodsell Mrs Rachel J Widdows Ms Lois E Pearce Mrs Vivienne R Norman (Assistant Treasurer)
Charity number	1143338
Company number	07690478
Principal address	The Kit Wilson Trust Animal Rescue Centre Stonehurst Lane Hadlow Down Uckfield East Sussex TN22 4ED
Auditor	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	National Westminster Bank 49 High Street Uckfield East Sussex TN22 1GW
Solicitors	Gaby Hardwick 34 Wellington Square Hastings East Sussex TN34 1PN
Website	www.kitwilsontrust.org.uk

THE KIT WILSON TRUST FOR ANIMAL WELFARE

CONTENTS

	Page
Trustees' report	1 - 13
Statement of Trustees' responsibilities	14
Independent auditor's report	15 - 18
Statement of financial activities	19 - 20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 - 40

THE KIT WILSON TRUST FOR ANIMAL WELFARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The objectives of the charity are to promote the welfare of animals by:

- Rescuing abandoned unwanted, ill-treated and neglected animals.
- Having a call out rescue service for injured and orphaned wildlife.
- Caring for these animals and providing them with all necessary veterinary attention and hospitalisation until they can be re-homed or rehabilitated into the wild .
- Spaying, neutering and micro-chipping animals in the Trust's care and providing financial assistance to people of limited means to spay and neuter their pets, thereby lessening the number of unwanted animals.
- Providing education by giving talks to various institutes, clubs and groups.
- Maximising the number of animals we can help by improving and developing the Centre.

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

Approach to fundraising

The Kit Wilson Trust receives no government funding and relies entirely on voluntary support to continue our work. Our fundraising conforms to recognised standards which protect the general public and ensure that our supporters are satisfied with communication that they receive from us.

We fundraise in a number of different ways.

- We have a core group of volunteers many of whom help at events or organise events on behalf of the Trust.
- We raise funds from our three shops which sell mainly donated goods.
- We raise funds through local community fundraising coordinated by our network of volunteers.
- We ask our supporters to consider including a gift to the Trust in their will.
- On adoption or surrender of an animal the people involved are asked if they would like to leave a donation to the Trust.
- A number of people donate to us regularly by Bankers Order. This includes animal sponsorship.
- We comply with the General Data Protection Regulation by asking our supporters if they are happy to continue being contacted by the Trust.

Any fundraising complaints received are discussed in full at our Trustee Meetings, logged and dealt with promptly.

Volunteers

The Trust is very fortunate to have hard working and dedicated volunteers. These volunteers work in the shops, walk dogs and socialise cats.

The volunteer application forms include the details and responsibilities for the particular voluntary work applied for. All volunteers are also asked to complete a data protection form. A list of all volunteers, including volunteers at the shops, has been compiled to ensure that they all sign data protection forms.

Volunteer application forms continue to be received and the applicants have been informed that their details will be held on file with their agreement. Potential volunteers will be contacted and invited to an in-person meet and greet.

Identity tags are given to all volunteers handing out food appeal boxes to the various shops and businesses.

Mr Lakin has a volunteer application form aimed at people who would like to volunteer in any of our three shops.

There was a soft launch of the new website on 8th September to gage the impact with a smaller audience. The website was officially launched in October. A large and positive response was received.

Website training for the Staff who will have access took place on 9th June with the web designer.

Details of our 50th anniversary and archive photographs of the Centre were added before the live launch. Thoughts were given as to how to attract a younger demographic.

General enquiry forms were added to the new website which reception staff can access. These forms will be logged the same as telephone calls.

The website will be used for marketing and promotion of the Trust.

Since the launch the Website has generated approximately £3,495 in online donations as well as 4 new monthly sponsorships. December was a particularly strong month for website donations with over £2,600 raised.

Articles advertising the 50th anniversary of the Trust were sent to all local magazines. Our anniversary was also publicised on our new website and social media platforms.
Jute bags, pens, pin badges, trolley tokens, banners and balloons were all purchased advertising our anniversary. Anniversary stickers were added to all correspondence posted out. This included adoption folders and letters. Stickers were also added to collection tins.
Large 50th anniversary banners reading “50 years of animal rescue” and including the dates were placed across all the shop windows from edge to edge. A banner was also made to use at fundraising events.

The Trust has a following on Facebook with a growing group of over 2,746 'friends'. The addition of a Facebook Page with 7,686 likes and 7,687 followers allows us to reach a wider audience. Some posts reach an audience of 20,000 and in any one month can have 88,000 views. This enables us to highlight animals needing homes, fundraising events, news and other information. We encourage our supporters to post photos of their Kit Wilson adopted animals in our Facebook group. Also, several times during the year, on a special post, we invite photos of adopted animals, past and present, to be posted in the group which we then use as the group header. We then change the header on a weekly basis until all adoptees posted have been used.

Photos and videos taken at the Centre of the animals by our social media admin are also added to the page by way of stories and reels with a share option to the group. This keeps our supporters interested and informed.

The Trust's Instagram account provides a useful way of reaching out to another audience including our younger population. It is another useful medium to promote our animals available for adoption as well as to advertise our Christmas Food Appeal and other planned fundraising events. There are 687 people or groups following us on Instagram.

The Trust's Mailchimp account is used to send out our Tails and Bulletin newsletters to our email subscribers. It is another way of reaching our supporters with up-to-date information about The Trust.

The supporters Group met on 12th April and agreed a list of events to attend throughout the year. It was agreed to have banners and balloons to advertise our presence and make us more visible. This year our 50th anniversary banner and balloons were used.

The Trust registered with the Fund-Raising Register and the details were added to our new website.

An outdoor weighted pop-up banner was purchased.

An Amazon Wish List is regularly updated to enable people to make a gift to us of items that we need. This wish list is posted on our social media platforms.

A Just Giving page has been set up as a way for the public to make donations to the Trust. There is also the facility to donate by texting from a mobile phone. Just Giving is well used by our supporters taking part in sponsored marathons, walks and other events.

The Trust sent the annual Bulletin to over 2478 people by post who have confirmed that they would like a copy under GDPR rules. A further 861 were sent by email thus saving the cost of postage. Editions are also available at the Rescue Centre, our charity shops, collecting box sites, fundraising events and on-line via our website.

The Trust continues to advertise in local magazines. A different picture is used in each edition and is proving popular whilst keeping our profile out there.

Our Christmas Food Appeal once again provided donations by way of food, toys, and treats as well as monetary donations. This year the food appeal raised £23,055.89. The Just giving site raised £9,658.88 including gift aid. This year 2 more sites were secured for food appeal boxes at Portland Vets in Crawley and a clothes shop in East Grinstead.

By the end of 2025 the Trust were receiving 79 regular payments by bankers order. This does not include sponsorship payments.

The Trust is thankful for the support of businesses and individuals that have collecting boxes, boxes for donated animal food, sponsoring fundraising events and for advertising in our publications. The Trust now has 35 collecting bin sites with additional bins sent out during our Christmas Food Appeal. We also have 55 sites for our collection tins.

A core supply of merchandise is kept at the Trust. This is sold at the Centre, advertised in our newsletter and taken to fund raising events to help encourage sales. The merchandise range includes car window stickers, drawstring bags, barrel stylus pens, Flumpets and Caffe mugs. Merchandise will also be used as future raffle and tombola prizes.

The following fund-raising events were held during 2025.

- Alex Taylor, who runs a dog walking business, ran the London marathon and raised £2,760. The shops created posters to help advertise and raise funds for her.
- Fletching Church held a dog service on 13th July. Mrs Goodsell attended to give a talk and £94 was raised.
- A donation of £100 as well as food for the ferrets, birds and rodents was received from The Bond Street School of Dance.
- Spencer Swaffer Antiques in Arundel approached Mr Lakin asking to fundraise for the Trust over Christmas. An online payment page and a collaboration via Instagram was set up to support this.
- A piano recital was held at Union Church in Heathfield. Tickets were sold through the shop and shop staff were on hand to serve refreshments in exchange for donations.
- A collecting box was given to Up Country Garden and Country Store in Scaynes Hill.
- Christmas cards were once again produced to raise funds. The cards were advertised on our new website where customers could click through to purchase directly. Sales got off to a good start in the shops with 10 packs selling on eBay before they were marketed on the website. Card sales across the shops and eBay raised £3,957.90.
- The Just giving page for our Christmas food appeal was once again shared across all our social media platforms.
- Horam Park Golf Club has chosen the Trust as their charity to support in 2025.

We continue to seek high profile Patrons to further enhance the profile of the Trust and its work.

Achievements and performance

House repairs - Claylands
New cast iron guttering was installed in January. The exterior of the house was repointed once the guttering was installed.

The timbers in the front porch were treated for wood worm.

The kitchen windows were replaced like for like and painted to match the existing windows.

New tiles were placed on the conservatory floor and included a return of one tile on the wall to replace the rotten skirting boards.

Once the asbestos removal was completed the walls were sprayed and sealed and damp proof plaster applied. Tongue and groove panelling was put in place.

The conservatory windows were replaced.

Internal work on the house still needs to be completed.

A top up insurance premium was paid as the property was initially valued at £875,000. The rebuild has now valued the property at £1,350,000.

Building Work
A meeting was held on 17th April to discuss the Construction Management plan and Quantity Surveyors report. The installation of the hoarding and the commencement of asbestos removal was discussed. Asbestos removal was completed by the 2nd July.

The Quantity Surveyors report was received in August and a further meeting was held to discuss the beginning of phase 1 of the building work. The next phase will be erecting the hoarding, siting of units for storage and site clearance. Quotes have been sought for this work.

New field shelters were erected as well as a path to the shelters. A motorised wheelbarrow was then purchased to assist staff.

First Aid
The first aid drawers are regularly checked to make sure that they are complete and up to date. A list has been compiled detailing what medical equipment needs to be kept in each first aid box. The lists will be kept in the various first aid boxes. The first aid boxes have all been either updated or replaced. Stickers have been placed on boxes advising the date they were updated. Senior staff will report when items have been used and need replacing.

Health and Safety
Mrs Louise Starbuck continues to co-ordinate the Health and Safety for the Centre.

Mrs Starbuck has finished all the appropriate COSHH labelling and COSHH sheets have been updated.

PAT testing was conducted at the Centre on 24th February.

The fire extinguishers in Unit 10 were serviced on 22nd April by Adec Marine.

Mr Reg Jeffery from Mentor met with Mrs Starbuck on 25th March. Existing Risk Assessments were updated.

The boilers at the Centre were serviced in November.

The rotten wooden porch in front of the staff flats has been removed.

Fire Safety
Regular inspections are carried out to ensure that corridors and exit areas are kept clear at all times. The fire extinguishers around the Centre are checked on a regular basis The flats have been provided with paperwork to update when they test their smoke alarms and Co2 detectors. Ms Starbuck has taken over the Fire Safety checks of the Centre.

A new fluorescent Fire Assembly Point sign has been erected on the shed outside of the Cattery.

The Staff flats fire panel was serviced on 28th March by Adec Marine.

The fire extinguishers at Unit 10 were serviced on 22nd April by Adec Marine.

The fire extinguishers at the Centre were serviced on 16th July by Adec Marine.

The fire extinguishers at the shops were serviced on 21st July by Adec Marine.

The fire alarm at Unit 10 was serviced on 18th July by Pyrotec. A flow chart is being produced for the fire drill procedures.

The smoke alarms in the staff flats were serviced on 18th July by Pyrotec.

A fire drill was held at the Centre on 12th June.

Mrs Starbuck visited Unit 10 on 8th October to check the fire extinguishers.

Policies
Policies have been finalised and put in place. These policies include a Risk management policy, an Investment policy, a Safeguarding policy, a Conflict of Interest policy, a policy for managing volunteers, a policy for handling complaints and a policy for paying staff.

Staff Training
Senior staff attend meetings to discuss risk assessments and are given training on how to complete health and safety modules online.

Meadow Barn
The decking and veranda have been replaced and treated. The exterior of the barn is being painted and weatherproofed.

The erection of security fencing for dog training and exercising purposes helps utilise this area. Security cameras have been added now that the fencing has been erected.

Sussex Living Magazine
Mrs Norman was interviewed by Sussex Living Magazine and spoke about the Trust and particularly our 50th anniversary. The article was published in the April edition.

An editorial written by Mr Lakin was included in the May issue. His article outlined the advantages of shopping in a charity shop from an environmental point of view.

Land at Halland
The Trust received a donation of an acre of land in Halland. There are currently 4 sheep on the land as the previous owner allowed grazing in the past. The Trustees agreed that the sheep can stay on the land. Our Solicitor arranged a contract confirming that we can terminate the use of this field whenever we deem fit.

Share Portfolio
It was decided by the Trustees that the shares held by the Trust should be sold and the funds realised used to help pay for the Phase 1 development.

Planning Restrictions
A seven kilometre planning exclusion zone, by Wealden District Council, was placed around the perimeter of the Ashdown Forest. This includes the Animal Rescue Centre. This exclusion zone has been put in place to protect the Forest from the destruction of rare heathland.

Any further development will need to prove that it will not damage the Forest. Of most concern to Wealden District Council is the impact on the ecology caused by an increase in nitrogen deposition from vehicle emissions. Increased recreational use from housing growth is also a concern.

Aviaries
The Trust has a number of aviaries that house unwanted domestic birds and wild bird casualties prior to rehabilitation.

Rabbit Housing
Temporary housing for rabbits and guinea pigs is in use and will be in place until a permanent structure has been completed.

Cats, Dogs and small animals
In 2025 we have taken in 76 dogs, 161 cats, 10 rabbits, 7 guinea pigs, 6 ferrets, 3 rodents of various types and domestic/wild birds and other wildlife. We have adopted out 67 dogs, 142 cats, 13 rabbits, 9 guinea pigs, 5 ferrets and 1 rodent. The birds reside in a sanctuary situation.

We currently have 36 dogs with a further 12 dogs in foster homes as well as 95 cats including the feral cats that live at the Centre. We still have a high percentage of Staffordshire Bull Terriers and Bull breed crossbreds in the kennels. As we do not discriminate against certain breeds, our intake, especially from pounds, has a high percentage of this type of dog which has had the resulting impact on our homing activities. Finding suitable homes for these, which unfortunately is increasingly a nationwide problem, is becoming more difficult, resulting in these dogs residing with us far longer than the more appealing dogs and puppies. As we operate a non-destruction policy therefore over time, a nucleus of these dogs remain in long term care until, eventually, a home is found. Only on severe temperament grounds, after careful assessment, will a dog be destroyed or, as may be the case with other animals too, untreatable ill health.

Great care is taken finding homes for our animals, ensuring that each dog or cat is selectively matched including on-call advice and support, especially during the settling in period.

The Trust cares for all types of animals and the Rescue Centre has become a permanent sanctuary to some of the animals which currently includes 18 equines, 1 pig, 10 goats, 18 ferrets, 9 rabbits, 4 guinea pigs, 16 rodents and 286 birds which include parrots, parakeets, finches, canaries, pigeons, doves and poultry.

Wildlife Rescue
We always have in residence a number of wildlife casualties with rescue and rehabilitation going on throughout the year. This includes the intake of hedgehogs, foxes, badgers, as well as a wide variety of wild birds and smaller creatures.

Ambulance
The Trust has two small animal ambulances and they prove invaluable being in constant use for the collection of unclaimed stray dogs from pounds, cat rescue, wildlife casualties and veterinary trips.

Grooming Room
This is fully functional and in daily use.

Staff Accommodation
Further refurbishment is planned for the other staff accommodation.

Financial review
It is the policy of the Trustees to maintain unrestricted free funds at a level which equates to approximately one year's unrestricted expenditure. Unrestricted free funds are those funds that are readily realisable and, thus, do not include the charity's fixed assets. At the least, this level of funding was maintained throughout the review.

Investment review
The Trustees are empowered by the Trust deed to invest the charity's funds in whatever manner to be appropriate to enable the continuance of the charity's objectives. The Trustees endeavour to make ethical investments wherever possible. A meeting was held with NatWest to ascertain the best options for investing the charities cash reserves. The Trustees agreed to withhold 1 million pounds to cover running costs at the Centre and to provide a contingency fund. It was further agreed that the remaining 2 million be invested as it will be several months before the money is needed to pay for the building works. Therefore 1 million pounds has been invested for 6 months and 1 million pounds invested for 9 months.

Risk management policies
The Trustees have examined the major strategic, business and operational risks, that the charity faces and confirm that on-going systems have been established so that the necessary steps can be taken to lessen such risks.

The charity pays an indemnity insurance premium to cover the Trustees in their duties on behalf of the charity.

In this day and age of litigation, the Trustees agreed to sign up to an Employment Mentor Service provided by our bankers as it was felt necessary to be able to access expert advice due to the many changes in employment law.

The Trustees decided that the issue of Health and Safety would be moved to the same Mentor Service provided by our bankers and this has been implemented.

The Payroll and Pension Scheme has been outsourced to Price and Company, Accountants.

Plans for future periods
Ongoing maintenance of the Centre continues to ensure the safety for the animals, staff and visitors. The Trust, due to generous legacies, are now in a position to proceed with planning for the proposed building work mentioned below, subject to planning permission.

The trust has installed a secure dog training and exercise area.

As part of the Trusts phased approach to improving the animal rescue centre, the Trust has successfully applied for planning permission to replace derelict buildings on the south side of the animal rescue centre site. Referred to as phase 1.

Replacement buildings on the south side of the site to include:

- American barn style stabling for the horses, ponies, goats (temporary stabling has been installed until the new building is completed)
- An all weather turn out for large animals.
- A three section storage building.
- A feral cat kitchen, sleeping quarters and exercise area.
- A workshop and clinic building with staff rest room.
- A memorial area to be incorporated into phase 1 landscaping plans.

Phase 2 will include the north side of the animal rescue centre. The Trust is submitting a planning application to replace derelict buildings on the North side of the site. The plans include a new reception area, small animal housing and aged dog kennel. Once approval has been given phase 2 will run concurrently with phase 1 and funds will be raised for each building in turn.

The Trust was notified in January 2026 that it had become entitled to a legacy arising from a life-tenant choosing to relinquish their right to occupancy of a property that has left in trust since 2009. The sale of the property completed in August 2026. The final value of the legacy has yet to be confirmed but is expected to be approximately £300,000.

Structure, governance and management

The Kit Wilson Trust for Animal Welfare is a registered charity number 1143338 and is a Company limited by guarantee number 7690478. On 1 January 2012, the Charity took over all of the assets, activities and reserves formerly in the same name but constituted under a Trust Deed dated 4th November 1975 and registered as charity number 270419.

The Trustees who served during the year were:

Ms Colette H Marshall (Chairman)
Mrs Marilyn E Alexander (Honorary Treasurer) (Resigned 31 March 2026)
Mrs Dianne Harding (Honorary Secretary)
Mrs Rosemary A Goodsell
Mrs Rachel J Widdows
Ms Lois E Pearce
Mrs Vivienne R Norman (Assistant Treasurer)

Mrs Kim Brophy is the Trust Legacy Officer appointed in November 2022.

No new Trustees were appointed in 2025.

Trustees are appointed by the Board of Trustees and serve for as long as they feel able to serve the Trust. Before being appointed, prospective new Trustees are given a copy of 'The Essential Trustee – What you need to know', this is also provided on the Charity Commission website and can be downloaded. When they are appointed, a copy of the Trust's governing document, the latest accounts and annual return are also given. Once the person in question decides to accept the position of Trustee, they attend the Trustees' next meeting where they are welcomed to the Board. Responsibilities are given to the new Trustees once they are more familiar with the various duties.

The Chairman of the Trust is also the Centre Manager, an unpaid position, and is available twenty four hours a day and seven days a week for all animals in need. All Trustees have roles in the day to day management of the Trust. The Trustees meet at least on a monthly basis or more frequently as required. Ten full Trustee meetings were held during 2025.

All the Trustees hold regular meetings and are in close contact with each other on an almost daily basis via telephone and e-mail. Decisions concerning the Trust are either made during a Trustee meeting or by telephone or e-mail, and action or non-action is carried out depending on the majority vote.

The Trust currently has three Charity Shops which continue to be well supplied and supported by our loyal customers.

Keiran Lakin is the retail manager.

The shops had a strong start to the year with the Uckfield shop consistently taking £4000 each week. The shops also had a very successful end to the year with sales exceeding the Christmas 2024 period. In addition, the shops generated an extra £800 in cash donations and fundraising during December.

The shops sell new Kit Wilson merchandise including greetings cards, calendars and badges.

A new process was implemented in shops to assist with cash donations therefore encouraging income and reducing the workload when processing donations.

As well as taking responsibility for their own collection pots the shops each took responsibility for the collection pots at High Street shops in their immediate areas. A process was put in place to easily track all these collection pots. Wrap around sleeves for the collection pots as well as further pots were purchased.

Clothing gondolas and shelving packs were purchased for the shops. These will hold an additional £2,400.00 worth of items across all the shops. The equipment purchased is made of steel and chrome and will therefore not need to be regularly replaced.

Large 50th anniversary banners were placed in all the shop windows. Over the summer, when footfall was busiest, the shops held events celebrating the 50th anniversary of the Trust.

The shops once again had themed window displays for Halloween, Christmas and the New Year. These window displays were well received which increased footfall and netted good sales.

An unusual piece of Wild West memorabilia was uncovered at the Heathfield shop and is being sold at auction with a starting bid of $1,500.

The eBay account continues to be used for more valuable donated items. An eBay system called Management whereby the money from all items sold is paid directly into our bank account is active. All items to be sold on eBay are catalogued before they are sold. Sales on eBay increased consistently throughout the year with a high turnover of goods. By May 2025 sales on eBay had already exceed the sales figures achieved by November 2024. Sales were particularly strong in October, November and December. The £10,000 eBay income target was met with 7 weeks to spare. The total eBay income for the year was approximately £15,090.

An article on sustainable practices whilst shopping at our shops was published in Sussex Living magazine.

Health and Safety audits were completed across all the shops and the warehouse. All problems identified were resolved internally without financial expense. A quarterly manager checklist was introduced to help highlight and rectify problems earlier. A Health and safety folder has been prepared for the shops and warehouse which includes policies, risk assessments procedures and training documents for staff and volunteers.

The introduction of volunteer ID cards and lanyards has been well received by the staff and volunteers and helps to reinforce a sense of professionalism.

To maintain confidentiality and for ease of communication all employed shop staff have been provided with an email address. Payslips are emailed directly to staff therefore reducing the cost of postage.

The manager of each shop runs a Facebook page relating specifically to their shop. This helps engage with the local public and advertises both stock and upcoming events. No animals are included in the shops' Facebook pages.

A stock file has been created to track new stock and to ascertain out how much stock is being sold. World of Books is providing a sustainable way of removing unsaleable books for a small profit.

Mr Lakin has created weekly feedback forms to help manage the shops performance.

Mr Lakin held a meeting with the Trustees on 14th November to outline his future plans for the shops. These include potentially opening 3 new shops over the next 2 years. His presentation to the Trustees included figures highlighting how future investment in shops would provide a good return by strengthening income and long-term sustainability. New shops would also maximise the use of our new warehouse and increase the Trusts visibility.

The Trustees appreciate that the investment in suitable charity retail outlets bring in a good return.

Future projects for the shops
A 2 year roll out of new shop premises
Depop (online sales platform)
Brands guide and educations
eBay guides, trends guide for shops and staff
Fundraising
Stock generation
Online Sharepoint/Intranet

Supplier payment policy
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

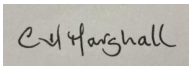
Auditor

A resolution proposing that Price & Company be reappointed as auditors of the company will be put to the members.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Ms Colette H Marshall (Chairman)
Trustee

8 September 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of The Kit Wilson Trust for Animal Welfare for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Trust will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

Opinion

We have audited the financial statements of The Kit Wilson Trust for Animal Welfare (the 'Trust') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trust for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- In planning our audit we assess the risks of material misstatement, including fraud, based on our discussion with management, evaluation of the internal controls in place, and identify critical laws and regulations.
- During our detailed audit work we review transactions and documentation relevant to the inherent and specific risks we identified at the planning stage and which could indicate fraud or non-compliance with laws and regulations.
- During our audit procedures we extend the scope of our testing where our planning indicated there was an increased risk of fraud including management override of controls.
- We also considered and reviewed the procedures which management have in place to detect and identify any instances of fraud or non-compliance with fraud and regulations. The procedures in place were discussed in detail with management and walkthrough tests were undertaken where appropriate.
- Our audit procedures included testing the appropriateness of manual journal entries and other adjustments in the ledger, and evaluating the business rationale for significant transactions that are unusual or outside the normal course of business

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF THE KIT WILSON TRUST FOR ANIMAL WELFARE

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael J Neilan

Mr Michael Neilan BSc FCA CTA (Senior Statutory Auditor)
For and on behalf of Price & Company, Statutory Auditor
Chartered Accountants
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH
8 September 2026

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	**3**	487,970	-	-	487,970	542,922	-	-	542,922
Charitable activities	**4**	18,802	-	-	18,802	18,923	-	-	18,923
Other trading activities	**5**	424,020	-	-	424,020	456,045	-	-	456,045
Investments	**6**	77,939	-	-	77,939	161,703	-	-	161,703
Other income	**7**	3,709	-	-	3,709	3,464	-	-	3,464
Total income		1,012,440	-	-	1,012,440	1,183,057	-	-	1,183,057
Expenditure on:									
Raising funds	**8**	269,108	-	-	269,108	267,564	-	-	267,564
Charitable activities	**9**	1,072,304	-	1,396	1,073,700	1,096,698	-	1,396	1,098,094
Total resources expended		1,341,412	-	1,396	1,342,808	1,364,262	-	1,396	1,365,658
Net gains/(losses) on investments	**14**	33,752	-	-	33,752	(1,016)	-	-	(1,016)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Net outgoing resources before transfers	(295,220)	-	(1,396)	(296,616)	(182,221)	-	(1,396)	(183,617)
Gross transfers between funds	(78,979)	78,979	-	-	(51,649)	51,649	-	-
Net movement in funds	(374,199)	78,979	(1,396)	(296,616)	(233,870)	51,649	(1,396)	(183,617)
Fund balances at 1 January 2025	3,558,027	1,926,127	101,817	5,585,971	3,791,897	1,874,478	103,213	5,769,588
Fund balances at 31 December 2025	3,183,828	2,005,106	100,421	5,289,355	3,558,027	1,926,127	101,817	5,585,971

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE KIT WILSON TRUST FOR ANIMAL WELFARE

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**16**		1,762,535		1,726,960
Investments	**17**		342,992		300,984
			2,105,527		2,027,944
Current assets					
Stocks	**19**	1,811		455	
Debtors	**20**	242,330		211,234	
Investments	**21**	1,000,000		1,000,000	
Cash at bank and in hand		2,008,115		2,432,715	
		3,252,256		3,644,404	
Creditors: amounts falling due within one year	**22**	(68,428)		(86,377)	
Net current assets			3,183,828		3,558,027
Total assets less current liabilities			5,289,355		5,585,971
Net assets excluding pension liability			5,289,355		5,585,971
The funds of the Trust					
Restricted income funds	**25**		100,421		101,817
Unrestricted funds - general			3,183,828		3,558,027
Unrestricted funds - Capital reserve	**24**		2,005,106		1,926,127
			5,289,355		5,585,971

The financial statements were approved by the Trustees on 8 September 2026

Ms Colette H Marshall (Chairman)
Trustee

Mrs Vivienne R Norman (Assistant Treasurer)
Trustee

Company registration number 07690478 (England and Wales)

THE KIT WILSON TRUST FOR ANIMAL WELFARE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**31**		(434,546)		(398,170)
Investing activities					
Purchase of tangible fixed assets		(59,737)		(59,710)	
Purchase of investments		(8,656)		(15,579)	
Proceeds from disposal of investments		400		480	
Investment income received		77,939		161,704	
Net cash generated from investing activities			9,946		86,895
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(424,600)		(311,275)
Cash and cash equivalents at beginning of year			3,432,715		3,743,990
Cash and cash equivalents at end of year			3,008,115		3,432,715
Relating to:					
Cash at bank and in hand			2,008,115		2,432,715
Short term deposits included in current asset investments			1,000,000		1,000,000
			3,008,115		3,432,715

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

The Kit Wilson Trust for Animal Welfare is a private company limited by guarantee incorporated in England and Wales. The registered office is Stonehurst Lane, Hadlow Down, Uckfield, East Sussex, TN22 4ED.

1.1 Accounting convention

These accounts have been prepared in accordance with 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 Trust is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Incoming resources

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets such as shares for investment purposes. It includes dividends and interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. Where they cannot be directly attributed to particular headings they are allocated on a basis consistent with the use of the resources.

1 Accounting policies (Continued)

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Land & buildings	2 % straight line
Fixtures, fittings & equipment	20 % straight line
Motor vehicles	20 % straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less selling costs.

Net realisable value is the estimated selling price less all estimated costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Trust 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.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Trust'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 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	125,597	174,390
Legacies	362,373	368,532
	487,970	542,922

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sale of goods	18,802	18,923

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	8,327	7,845
Shop income	415,693	448,200
Other trading activities	424,020	456,045

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	9,368	16,509
Interest receivable	68,571	145,194
	77,939	161,703

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	206	304
Income from solar panels	3,503	3,160
	3,709	3,464

8 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising and publicity		
Other fundraising costs	10,202	11,470
Trading activity costs		
Operating charity shops	108,145	108,785
Staff costs	150,361	146,829
Trading activity costs	258,506	255,614
Investment management fees	400	480
	269,108	267,564

9 Expenditure on charitable activities

	Animal welfare costs 2025	Animal welfare costs 2024
	£	£
Direct costs		
Staff costs	276,495	238,835
Depreciation and impairment	24,162	23,539
Veterinary services	185,609	155,624
Feed and bedding	80,330	77,930
Cleaning	26,571	22,111
	593,167	518,039
Share of support and governance costs (see note 11)		
Support	477,483	577,425
Governance	3,050	2,630
	1,073,700	1,098,094
Analysis by fund		
Unrestricted funds - general	1,072,304	1,096,698
Restricted funds	1,396	1,396
	1,073,700	1,098,094

10 Description of charitable activities

Animal welfare costs

Animal welfare costs include all the costs relating to the housing, feeding and looking after the wellbeing and welfare of the animals under the Charity's care.

11 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	80,383	-	80,383	75,162	-	75,162
Transport costs	11,366	-	11,366	10,496	-	10,496
Accommodation costs	308,241	-	308,241	377,498	-	377,498
Printing, postage and stationery	4,752	-	4,752	4,964	-	4,964
Advertising	7,403	-	7,403	18,995	-	18,995
Telephone	24,247	-	24,247	21,895	-	21,895
Legal and professional fees	34,341	-	34,341	60,235	-	60,235
Accountancy	1,200	-	1,200	1,200	-	1,200
Bank and credit card charges	3,374	-	3,374	4,295	-	4,295
Staff training	-	-	-	606	-	606
Sundry expenses	2,176	-	2,176	2,079	-	2,079
Audit fees	-	3,050	3,050	-	2,630	2,630
	477,483	3,050	480,533	577,425	2,630	580,055
Analysed between						
Charitable activities	477,483	3,050	480,533	577,425	2,630	580,055

Governance costs includes payments to the auditors of £3,050 for audit fees and payments for other services of £1,200 are included in Support costs.

12 Trustees

The Chairman of the Trust, Ms Colette Marshall, is also the Centre Manager on an unpaid basis. She is present on site and available twenty four hours a day and seven days a week for all animals in need. This includes being available for emergency call-outs at any time every night. In order for her to provide this level of service she resides on site rent free in a property owned by the Trust. This has the additional benefit of providing security cover at the centre, which obviously cannot be left unattended. Apart from this, none of the other Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Trust during the year.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Trading	11	11
Animal welfare	17	17
Total	28	28

Employment costs	2025 £	2024 £
Wages and salaries	465,039	431,141
Social security costs	34,052	23,532
Other pension costs	8,148	6,153
	507,239	460,826

There were no employees whose annual remuneration was more than £60,000.

14 Net losses/(gains) on investments

	2025 £	2024 £
Revaluation of investments	(33,752)	1,016

15 Taxation

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

16 Tangible fixed assets

	Land & buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	1,951,306	86,792	46,422	2,084,520
Additions	58,455	1,282	-	59,737
At 31 December 2025	2,009,761	88,074	46,422	2,144,257
Depreciation and impairment				
At 1 January 2025	232,887	78,251	46,422	357,560
Depreciation charged in the year	20,583	3,579	-	24,162
At 31 December 2025	253,470	81,830	46,422	381,722
Carrying amount				
At 31 December 2025	1,756,291	6,244	-	1,762,535
At 31 December 2024	1,718,419	8,541	-	1,726,960

17 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	300,984
Additions	8,656
Valuation changes	33,752
Disposals	(400)
At 31 December 2025	342,992
Carrying amount	
At 31 December 2025	342,992
At 31 December 2024	300,984

18 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,000,000	1,000,000

19 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,811	455

20 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	12,377	11,362
Other debtors	197,811	160,732
Prepayments and accrued income	32,142	39,140
	242,330	211,234

21 Current asset investments

	2025	2024
	£	£
Unlisted investments	1,000,000	1,000,000

22 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	7,989	5,419
Trade creditors	46,017	28,180
Accruals and deferred income	14,422	52,778
	68,428	86,377

23 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	8,148	6,153

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

24 Unrestricted funds - Capital reserve

These are unrestricted funds which are material to the Trust's activities.

	At 1 January 2025	Transfers	At 31 December 2025
	£	£	£
Capital reserve	1,926,127	78,979	2,005,106

Previous year:	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
Capital reserve	1,874,478	51,649	1,926,127

The Capital reserve represents the Charity's investment in fixed assets, other than those held in Restricted Funds.

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2024	Resources expended	Balance at 1 January 2025	Resources expended	Balance at 31 December 2025
	£	£	£	£	£
Cattery Appeal fund	49,117	(1,396)	47,721	(1,396)	46,325
Aged Dog Appeal fund	54,096	-	54,096	-	54,096
	103,213	(1,396)	101,817	(1,396)	100,421

The Cattery Appeal Fund represents monies raised to build a new cattery.

The Aged Dog Appeal Fund represents monies raised to build a new aged dog unit.

26 Unrestricted funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	3,558,027	1,012,440	(1,341,412)	(78,979)	33,752	3,183,828

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	3,791,897	1,183,057	(1,364,262)	(51,649)	(1,016)	3,558,027

The General Fund represents the free funds of the Charity, which are not designated for any particular purposes.

27 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Capital reserve	Restricted funds	Total
	2025	2025	2025	2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	-	1,662,114	100,421	1,762,535
Investments	-	342,992	-	342,992
Current assets/(liabilities)	3,183,828	-	-	3,183,828
	3,183,828	2,005,106	100,421	5,289,355

	Unrestricted funds general	Unrestricted funds Capital reserve	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	-	1,625,143	101,817	1,726,960
Investments	-	300,984	-	300,984
Current assets/(liabilities)	3,558,027	-	-	3,558,027
	3,558,027	1,926,127	101,817	5,585,971

28 Operating lease commitments

At the reporting end date the Trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	-	7,500
Between two and five years	349,885	193,509
In over five years	66,000	78,000
	415,885	279,009

29 Related party transactions

The Trust paid £Nil (2024: £50) to Ms L Pearce, paid £49 (2024: £29) to Mrs R Goodsell for gifts to volunteers and paid £Nil (2024: £62) to Mrs V Norman. All such transactions were on a commercial basis.

There were no other related party transactions during the year which require disclosure.

30 Auditors' Ethical Standards

The relevant circumstances requiring disclosure in accordance with the requirements of APB Ethical Standard - Provisions Available for Small Entities (Revised) are that, in common with many charities of our size and nature we use our auditors to assist with the preparation of the accounts.

31	Cash generated from operations	2025	2024
		£	£
	Deficit for the year	(296,616)	(183,617)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(77,939)	(161,703)
	Fair value gains and losses on investments	(33,752)	1,016
	Depreciation and impairment of tangible fixed assets	24,162	23,539
	Movements in working capital:		
	(Increase)/decrease in stocks	(1,356)	1,455
	(Increase) in debtors	(31,096)	(69,383)
	(Decrease) in creditors	(17,949)	(9,477)
	Cash absorbed by operations	(434,546)	(398,170)

Signable

Issuer	Price & Company
Document generated	Thu, 10th Sep 2026 17:04:46 BST
Document fingerprint	d4a5e7f9bfa612234eef1fdc4b53e034

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 16th Sep 2026 14:28:12 BST	Viv Norman - Signer (6a18905e65283e274667ce627b90285b)
Wed, 16th Sep 2026 14:49:14 BST	Colette Marshall - Signer (fd77ac8457b5e50265c472d938150260)
Fri, 11th Sep 2026 10:24:55 BST	Mike Neilan - Signer (31ff3cb76c4f466740f57bae414b91ef)

Audit history log

Date	Action
Thu, 10th Sep 2026 17:04:46 BST	Envelope generated with fingerprint 89a06527a994273b366d25b365c53522 by party email (62.249.215.1)
Thu, 10th Sep 2026 17:04:46 BST	Document generated with fingerprint 70fa2dd5b21d9097046c20db42365361 (62.249.215.1)
Thu, 10th Sep 2026 17:04:46 BST	Document generated with fingerprint d4a5e7f9bfa612234eef1fdc4b53e034 (62.249.215.1)
Thu, 10th Sep 2026 17:05:50 BST	Viv Norman has been assigned to this envelope. (62.249.215.1)
Thu, 10th Sep 2026 17:05:50 BST	Colette Marshall has been assigned to this envelope. (62.249.215.1)
Thu, 10th Sep 2026 17:05:50 BST	Mike Neilan has been assigned to this envelope. (62.249.215.1)
Thu, 10th Sep 2026 17:09:36 BST	Sent the envelope to Viv Norman for signing (62.249.215.1)
Thu, 10th Sep 2026 17:09:36 BST	Sent the envelope to Colette Marshall for signing (62.249.215.1)
Thu, 10th Sep 2026 17:09:36 BST	Sent the envelope to Mike Neilan for signing (62.249.215.1)
Thu, 10th Sep 2026 17:09:36 BST	Document emailed to party email
Thu, 10th Sep 2026 17:09:37 BST	Document emailed to party email
Thu, 10th Sep 2026 17:09:37 BST	Document emailed to party email
Thu, 10th Sep 2026 17:36:17 BST	Mike Neilan opened the document email. (172.226.0.8)
Fri, 11th Sep 2026 10:23:28 BST	Mike Neilan viewed the envelope (62.249.215.1)
Fri, 11th Sep 2026 10:23:58 BST	Mike Neilan viewed the envelope (172.186.8.64)
Fri, 11th Sep 2026 10:24:55 BST	Mike Neilan signed the envelope (62.249.215.1)
Wed, 16th Sep 2026 14:24:01 BST	Viv Norman viewed the envelope (134.65.150.174)
Wed, 16th Sep 2026 14:28:12 BST	Viv Norman signed the envelope (134.65.150.174)

Wed, 16th Sep 2026 14:40:00 BST	George Message has changed the party Colette Marshall's email to party email (62.249.215.1)
Wed, 16th Sep 2026 14:40:00 BST	Sent the envelope to Colette Marshall for signing (62.249.215.1)
Wed, 16th Sep 2026 14:40:02 BST	Document emailed to party email
Wed, 16th Sep 2026 14:40:08 BST	Sent Colette Marshall a reminder to sign the document. (62.249.215.1)
Wed, 16th Sep 2026 14:40:12 BST	Document emailed to party email
Wed, 16th Sep 2026 14:45:23 BST	Colette Marshall viewed the envelope (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	Colette Marshall signed the envelope (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	This envelope has been signed by all parties (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	Signed document confirmation emailed to party email (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	Signed document confirmation emailed to party email (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	Signed document confirmation emailed to party email (134.65.150.174)
Wed, 16th Sep 2026 14:49:14 BST	Signed document confirmation emails have been sent to all parties (134.65.150.174)