Charity registration number 1147056 (England and Wales)

ANIMAL LIFELINE WALES

Annual report and unaudited financial statements

For the year ended 7 November 2025

ANIMAL LIFELINE WALES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs P A Hard Dr I Ferris Dr L Bevan Mrs R Stephens	
Charity registration	England and Wales	1147056

ANIMAL LIFELINE WALES

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ANIMAL LIFELINE WALES

TRUSTEES' REPORT

FOR THE YEAR ENDED 7 NOVEMBER 2025

The trustees present their report and accounts for the year ended 7 November 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities
The charity's objects are to promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

The policies adopted in furtherance of these objects are listed below:

- To be a local Burry Port and Pembrey charity supporting animal welfare and animal welfare initiatives.
- To offer financial help towards the temporary housing, feeding and vet bills of lost or stray pets or other animals
- To facilitate the re-homing of stray pets where necessary
- To offer a financial lifeline to less well off and elderly pet owners with sick or injured pets
- To offer help and advice to owners of lost pets
- To support other local or regional organisations that share our aims and values with regard to pet and animal welfare
- To maitain a regular income stream through the operation of our charity shop

There has been no change in these during the year.

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

The main activity of the charity is the running of the shop in Burry Port. This is the primary income stream for the charity.

Achievements and performance
During the year the charity had the following achievements:

- Successful provision of financial help towards the temporary housing, feeding and vet bills for a large number of lost or stray pets and other animals
- Facilitation of the re-homing of stray pets
- Provision of a financial lifeline to many less well off and elderly pet owners with sick or injured pets
- Provision of help and advice to numerous owners of lost pets
- Support of other regional and local organisations that share our aims and values with regard to pet and animal welfare
- Maintenance of a regular income stream through the operation of our charity shop

Financial review
The Charity had a deficit of £13,916 for the year ended 7th November 2025. The closing cash balance of circa £46,000 gives the Charity a strong base from which to carry out its charitable activities. The Trustees are however aware how sensitive the charity is to a drop in income from the shop and how this may affect the charitable work which the charity carries out. The trustees additionally acknowledge the decrease in fund balances over the prior two years and what effect this may have on the charity as a whole.

The trustees 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 was established by a charitable trust deed on 30th April 2012.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mrs P A Hard
Dr I Ferris
Dr L Bevan
Mrs R Stephens

Trustees are appointed with reference to their experience, qualifications and skills. Should the board of trustees see a deficiency in a certain skill area then they will actively seek an individual with the required competencies.

The charity'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 charity'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.

The four trustees of the charity have different roles. These are listed below:

Mrs Penny Hard - Chairperson
Dr Ian Ferris - Vice-Chairperson
Dr Lynne Bevan - Secretary
Mrs Rita Stephens - Treasurer

Animal Lifeline Wales had no known related parties in the year to 7th November 2025.

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

Trustee
Dated: 4 September 2026

ANIMAL LIFELINE WALES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANIMAL LIFELINE WALES

I report to the trustees on my examination of the financial statements of Animal Lifeline Wales (the charity) for the year ended 7 November 2025.

Responsibilities and basis of report

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

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

4 September 2026

ANIMAL LIFELINE WALES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 7 NOVEMBER 2025

	Notes	**Unrestricted funds 2025** £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	**3**	417	803
Other trading activities	**4**	32,691	34,071
Investments	**5**	352	504
Total income		33,460	35,378
Expenditure on:			
Animal Care and Governance Costs		47,376	40,931
Net expenditure for the year/ Net movement in funds		(13,916)	(5,553)
Fund balances at 8 November 2024		59,637	65,190
Fund balances at 7 November 2025		45,721	59,637

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

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

ANIMAL LIFELINE WALES

BALANCE SHEET

AS AT 7 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		46,333		60,237	
Creditors: amounts falling due within one year	**9**	(612)		(600)	
Net current assets			45,721		59,637
The funds of the charity					
Unrestricted funds	**10**		45,721		59,637
			45,721		59,637

The financial statements were approved by the trustees on 4 September 2026

Trustee

ANIMAL LIFELINE WALES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 7 NOVEMBER 2025

1 Accounting policies

Charity information

Animal Lifeline Wales is an unincorporated Charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [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 charity 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are 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 charity.

1 Accounting policies **(Continued)**

1.4 Incoming resources

Income is recognised when the charity 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

1.5 Resources expended

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 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.

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.

1 Accounting policies **(Continued)**

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 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 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	417	803

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Shop income	32,691	34,071

5 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	352	504

6 Employees

The average monthly number of employees during the year was:

	2025	**2024**
	Number	**Number**
Total	-	-

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

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	612	600

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 8 November 2024	Incoming resources	Resources expended	At 7 November 2025
	£	£	£	£
General funds	59,637	33,460	(47,376)	45,721

Previous year:	At 8 November 2023	Incoming resources	Resources expended	At 7 November 2024
	£	£	£	£
General funds	65,190	35,378	(40,931)	59,637

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).