Charity Registration Number : 1156882

PAWS2RESCUE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Centora James Limited
Jury Farm, Ripley Lane
West Horsley
Surrey
KT24 6JT

PAWS2RESCUE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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PAWS2RESCUE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NAME	PAWS2RESCUE
REGISTERED CHARITY NUMBER	1156882
PRINCIPAL ADDRESS	71-75 Shelton Street Covent Garden London WC2H 9JQ
TRUSTEES	A Standbridge R Dulwich Y Vehlow L Kensett
INDEPENDENT EXAMINER	David Alan Payne FCA Allen House 1 Westmead Road Sutton Surrey SM1 4LA

PAWS2RESCUE

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document
Constitution

Charity constitution
Unincorporated Association

Trustee selection methods
Elected by equal vote current trustees. In the event of a disputed decision, the vote will move to the Treasurer, until such time as there are an uneven number of trustees.

Additional governance issues
Paws2Rescue utilise the Charity Commission recommended procedures.

Organisational structure
Trustees provide the strategy and direction of the charity, including annual planning for specific projects in partnership with local NGO's in Romania for example, a new neuter clinic or a new dog shelter to be built.

All our team are volunteers. Our volunteers are split into teams, representing each area of our work:

- Adoptions team
- Behaviour support team
- Transport team
- Website, Policy and Publication team
- Social media team
- Fundraising team
- Projects/ Romania team

Each team is led by a volunteer, and every volunteer within Paws2Rescue has a specific role allocated to them. In addition to their role, team take on additional or shadowing roles or activities.

We continue to be a diverse and inclusive team: we hold the Investor In Volunteers IIV accreditation and we regard mental health is as important as our physical health, placing huge importance on the well being of our volunteer team. We have a Wellbeing Manager within our team.

Related parties
There are no related parties, either within the UK or otherwise who are related to the Paws2Rescue charity.

Major Risks Procedures
Paws2Rescue have defined and identified major risks which could occur both within the UK and within the territories in which charity work is being focused and within the four risk quadrants of volunteers, UK dogs, economic climate and policy in Romania, general public. This continues to be reviewed on an annual basis.

There is a formal incident process for UK incidents. In the event of an emergency incident occurring in the territory recipient, Paws2Rescue management team will within 24 hours, discuss and formulate a response to the crisis: including emergency fundraising and flying to the territory if required. There are systems and procedures in place to manage Major Risks.

General Data Protection Regulations (GDPR)
Paws2Rescue have in place a Privacy Policy and this is also displayed on our website.

All volunteers are required to read and sign and date a Confidentiality Agreement pertaining to the sight and privacy of personal data and we notify adopters ("consumers") of the reason that we hold information. We no longer hold personal data paper records and we store personal data securely. Our website cookie policy is written and managed by a professional third party. Our website provider has secure protections in place. We have a volunteer member of our team who is responsible for our GDPR compliance and cyber.

OBJECTIVES AND ACTIVITIES

Summary of the Objects
For the benefit of the public to relieve the suffering of animals in need of care and attention and to provide homes or other facilities for the reception, care and treatment of such animals and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering in particular but not exclusively to dogs in Romania.

Summary of the main activities undertaken for the working towards the objectives
To raise awareness to the public within the UK by using social media and paper media, attending local events and through our visits to Romania and other countries, as the eyes of our supporters: to help the public to understand the problems with animal abuse, neglect and stray dogs and how we are working toward providing solutions.

Raising donations through social media, fundraising, events, legacies, newsletters and merchandise. Which in turn provide food, assist trusted NGO's and rescuers in Romania, Ukraine and other countries with foster of rescued animal costs, and vet bills and the like.

Visits to Romania to meet with trusted individual rescuers, local charities, shelters, to feed the dogs, and to raise awareness in the UK to the plight and abuse of Romanian dogs. To work in the communities in educating the younger generation with our one day events and in schools overseas and in the UK, and communities with our online education programme. Our education programme is an area which we have continued to focus on in 2025, and we are working with Romanian NGO's who are speaking locally to government to introduce physical animal care lessons in schools across Romania in 2025

The building and repairing of shelters in Romania to provide reception, food and care for the stray dogs suffering cruelty. Working with our rescuers who co-ordinate Paws2Rescue activities in Romania. The leasing and setting up of vet clinics, the purchase of mobile vet clinics across Romania, with a continued focus on rural Romania.

Carrying out neuter campaigns across the country and we have neutered over 20,000 animals to the end of 2025 and this will continue to be our key focus in 2026.

Carrying out education campaigns in schools and communities to teach animal care and empathy, in Romania and Peru, and our commitment to extend the rescue of dogs and cats, neuter campaigns and education in any country of the world which is in desperate need of assistance.

Arranging the adoption of a smaller number of dogs and cats into families from the UK, Romania and other countries including South Korea, Ukraine and Egypt.

Increased support to two rescue shelters in particular, in Ukraine, where the animals are in desperate need of support, and neutering.

Paws2Rescue continue to run our Vet Scholarship scheme to ensure that community and stray animals have vets for the future. We have completed 8 years of this programme. The vet students provide their time free and join our neuter campaigns throughout the year, along with other activities. We now have 9 Paws2Rescue qualified vets and 9 current students. This scheme is a real support to our neutering, as it hugely reduces the costs of many of our neuter campaigns.

Paws2Rescue hereby declare that prior to every activity undertaken, trustees have had regard to the guidance issued by the Charity Commission on public benefit issues.

Additional detail of Objectives and Activities
Paws2Rescue planning includes a framework of events and Key Projects and Other Projects for the following year, and for three years in advance.

For the 2025 financial year, key projects that we worked for were:

- Multiple neuter campaigns across Romania and promotion and work promoting basic animal care in the communities of Jilava, Caransebes, Harlau, Miroslava, Iasi and other rural areas including monasteries. We have also carried out our own neuter campaigns in two areas of Ukraine – in the East and South.
- Christmas Shoebox appeal for children and the communities was on a reduced scale in 2025, but once again a success. This annual project helps us gain trust and build relationships in communities, whilst also teaching compassion, and discussing animal care and taking note of households with un-neutered animals in readiness for our next campaign.
- Our Sanctuary for 200 dogs which opened in Romania in 2023, only incurred minimal costs – fixing the external fencing and a new generator in December. Depending on donations, the clinic here may commence being built in 2026.
- Our vet scholarship programme continued in 2025 and we welcomed 4 new students onto our Paws2Rescue programme.
- In 2024, we started working with Save The Horses Romania on a joint project, a vet and neuter clinic and sanctuary for horses, cats and dogs in Prahova county. Progress has been made throughout 2025 and the opening date, due to the immense size of this project remains to be 2027.
- In the UK we increased the number of events which we held in 2025, specifically raising awareness at events including Paws In The Park, through summer dog meet us across the country and with our attendance / awards: Petplan Animal Charity Nominee, a local Christmas carol concert and a Pet Blessing ceremony. Raising awareness locally through our 2 dogs shows which were held in Sutton, Surrey – 2025 was our 5th year. We distribute pictorial leaflets designed for the children, teaching them how to approach dogs and work with a small number of groups such as Brownies and junior football teams in raising awareness and in animal care. We launched our first quarterly Junior Newsletter in 2025.

Paws2Rescue raise money for the purchase of the vet clinics, medical centre and building of the Sanctuary or other, and then donate the money to our local NGO partner, who will then make the purchase locally and legally own the property. Paws2Rescue have no legal ownership of any properties in Romania or any country.

For this financial year, general activities included:

- Response to emergency events including Prepare for Winter.
- Response to extreme suffering of individual animals – rescuing and raising donations.
- The growth of our work in promoting and raising awareness in the UK across a wider social media spectrum.
- Continued fundraising to help NGO's and other individual rescuers, in their care of the dogs by helping with: food, vet bills, foster care, emergency response.
- A specific focus internally on our volunteers wellbeing, building and bonding our team, webinar training, online meetings and UK team growth.
- Neuter campaigns and education in El Augustino in Peru.
- Continuing our support of 2 shelters in Ukraine.

ACHIEVEMENTS AND PERFORMANCE

In 2024, we adopted 67 dogs from Romania and 5 dogs from Egypt into homes in the UK.
In 2025 we adopted 50 dogs and 1 cat from Romania and 12 dogs from Ukraine into homes in the UK.

The adoption costs for dogs are non-profit making. In 2025, we neutered 37 dogs overseas for every 1 adopted, which demonstrates the focus of our work.

Three key areas of the charity are in place, with projects working towards our goal of leaving a lasting legacy to help the dogs and animals in rural Romania and other countries.

a) The assistance of the dogs in desperate need in Romania, Ukraine and across the world.
b) The fostering or adoption of dogs into homes in the UK and other countries.
c) Key focus on our neutering programmes, our education programme and raising awareness.

Over 20,000 animals neutered by Paws2Rescue up to the end of 2025.

During 2024 our volunteer team in the UK reduced in numbers slightly to 37. In 2025 our volunteer team reduced slightly again to 35. We still have a stable team with minimal need to expand. We have a diverse range of volunteers and continue to be an equal opportunity charity.

A focus on best practice within each process of adoption and work with rescuers on the ground in Romania continues.

Our focus internally on looking after our volunteers, and growing as a team, won us the accreditation of Investor In Volunteers (IIC) in 2021 and which we have achieved again, and now hold until 2028.

FINANCIAL REVIEW

Policy on Reserves
£80,000 minimum reserve was our intention once again in 2025. The reason for the increase by £20,000 was due to the slowing of donations due to various factors, and our aim for 2 projects in 2026.

We also had one or two dogs in UK kennels in our care, and we had to include an amount to ensure that we could pay kennel and vet fees for this dogs. As at the end of December 2025, we only have one dog in UK kennels, and she will likely be re-homed in early 2026. It is not our intention to have any dogs in UK kennels.

Funds in Deficit
The charity owed £3,043 as at 31st December 2025. This was a slight increase on the previous year and related to invoices for December 2025 not yet received.

The money owed to the charity as at 31st December 2025 was £1,573, which was a 2/3 reduction on the previous year, and the charity had prepaid £2,861 in expenses.

Further finance review details
88% of the total charity income was derived from donations, and increase of 10% on prior year.

The adoption fees received from adopters, were then paid out by Paws2Rescue in transport costs to our third party transporter and to rescuers and vets for the preparation of dogs including vaccinations, blood tests and passport, for neutering. There is no profit made from any dog adoption.

The remaining income was from animal adoptions.

Paws2Rescue received no grants in 2025.

How expenditure has supported the Key Objectives
A key expenditure has been to sending payments to our rescuers to support the dogs in their care whether this has been for food, vet bills or shelter repairs, and to buy food whilst overseas during our visits. This supports a key objective in relieving suffering and providing facilities for their reception care and treatment.

Other expenditure, although reduced significantly from prior years, has been made on merchandise, which has increased donations and profit through sales, and raised public awareness of Paws2Rescue and our vital work.

Expenditure made in 2024 included building materials to help rescuers repair shelters, fix fencing and kennels, and to achieve the full opening of the sanctuary in Romania with utilities and CCTV protection.

Specific expenditure in 2025 has been on advertising and promotion of our sponsored dogs, and our education programme: and in a legacy publication for solicitors involved in will writing.

INVESTMENT POLICY

In 2025, we again stated that if the opportunity arose to put down a lasting footprint in a rural area with a local and trusted NGO, then we would carry out this project. Such projects, investing donations, would building of a sanctuary or shelter, leasing or donating to purchase a holding to set up a vet clinic or the purchase of mobile vet clinics in rural areas.

In 2026, it is our intention to open another vet clinic in the South Romania/ outer Bucharest areas and depending on donations, commence building the vet clinic at the Sanctuary.

We continue to provide donations for major projects in improving conditions for the rescued dogs in private shelters, but not the property of Paws2Rescue.

Approved by order of the board of trustees on 4th August 2026 and signed on its behalf by:

A J Standbridge

A Standbridge - Trustee

Date: 6/10/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAWS2RESCUE

Independent examiner's report to the trustees of Paws2Rescue
I report to the charity Trustees on my examination of the accounts of Paws2Rescue (the Trust) for the year ended 31 December 2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report
As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

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

Independent Examiner's Statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



David Alan Payne FCA
Allen House
1 Westmead Road
Sutton
Surrey
SM1 4LA

Date: 6/10/2026

PAWS2RESCUE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	3	174,138	174,138	224,533
Investments	4	42	42	47
Total		**174,180**	**174,180**	**224,580**
Expenditure on:				
Raising funds	5	6,742	6,742	10,848
Charitable activities	6	155,369	155,369	270,157
Other	7	20,057	20,057	18,845
Total		**182,168**	**182,168**	**299,850**
Net income/(expenditure)		**(7,988)**	**(7,988)**	**(75,270)**
Net movement in funds		**(7,988)**	**(7,988)**	**(75,270)**
Reconciliation of funds:				
Total funds brought forward		87,947	87,947	163,217
Total funds carried forward		**79,959**	**79,959**	**87,947**

PAWS2RESCUE

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Current assets			
Debtors	8	4,434	5,185
Cash at bank and in hand		78,419	85,636
Total current assets		**82,853**	**90,821**
Creditors: amounts falling due within one year	9	3,043	2,874
Net current assets		79,810	87,947
Total net assets		**79,810**	**87,947**
Funds of the Charity			
Unrestricted funds		79,810	87,947
Restricted funds		-	-
Endowment funds		-	-
Total funds		**79,810**	**87,947**

The financial statements were approved by the trustees on 24 July 2026 and signed on its behalf by:

A Standbridge
Trustee

Date : 06/10/26

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity for Paws2Rescue is a Charitable Un-incorporated Association in Charity Commission for England and Wales. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Income from donations or grants

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived form the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities which relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

1.4 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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.

2. Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Gifts	24,450	24,450	30,704
Donations	149,688	149,688	193,830
Total	**174,138**	**174,138**	**224,534**

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	42	42	47
Total	**42**	**42**	**47**

5. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Staging fundraising events	2,575	2,575	2,510
Advertising, marketing, direct mail and publicity	1,745	1,745	4,869
Merchandise	1,496	1,496	2,501
Postage and stationery	926	926	968
	6,742	**6,742**	**10,848**

6. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Building materials	12,620	12,620	50,107
Dog adoptions expenditure	6,404	6,404	13,717
Dog and other animal food	40,017	40,017	33,280
Foster carers	-	-	6,000
Medical centre project	-	-	2,543
Neutering of stray dogs	27,701	27,701	8,252
Transportation of dogs	18,880	18,880	30,118
Veterinary costs	31,736	31,736	37,422
Veterinary training for volunteers	13,011	13,011	10,107
Veterinary clinic project	5,000	5,000	78,611
	155,369	**155,369**	**270,157**

7. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Bank charges	62	62
Computer costs	846	1,169
Sundries	1,855	3,692
Transaction fees	1,113	426
Travel and subsistence	7,498	8,555
Governance Costs		
Insurance	4,080	332
Accountants fees	3,103	3,109
Auditors fees	1,650	1,500
	20,207	**18,845**

8. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
VAT receivable	1,573	1,453
Prepayments & accrued income	2,861	3,732
Total	**4,434**	**5,185**

9. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Accrued expenses	3,000	2,820
Trade creditors	43	54
Total	**3,043**	**2,874**

10. Transactions with trustees and related parties

10.1 Trustee remuneration and benefits

No remuneration or other benefits from employment with the charity or related entity were received by the trustees.

10.2 Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10.3 Transaction(s) with related parties

There were no related party transactions for the year ended 31 December 2025.

PAWS2RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Total funds 2025	Total funds 2024
	£	£
Income and Endowments		
Donations and Legacies		
Gifts	24,450	30,703
Donations	149,284	193,830
	173,734	224,533
Investment Income		
Interest income	11	47
	11	47
Total Incoming Resources	173,745	224,580
Expenditure		
Raising donations and legacies		
Staging fundraising events	2,575	2,510
Advertising, marketing, direct mail and publicity	1,745	4,869
Merchandise	1,496	2,501
Post and stationery	926	968
	6,742	10,848
Charitable Activities		
Building materials	12,620	50,107
Dog adoptions expenditure	6,404	13,717
Dog and other animal food	40,017	33,280
Foster carers	-	6,000
Medical centre project	-	2,543
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Veterinary costs	31,736	37,422
Veterinary training for volunteers	13,011	10,107
Veterinary clinic project	5,000	78,611
	155,369	270,157
Support costs		
Other		
Bank charges	62	62
Computer costs	846	1,169
Sundries	1,855	3,692
Transaction fees	1,113	426
Travel and subsistence	7,498	8,555

Governance costs		
Insurance	4,080	332
Accountants fees	3,103	3,109
Auditors fees	1,650	1,500
	20,207	18,845
Total Resources Expended	182,318	299,850
Net Expenditure	(8,573)	(75,270)