PENNINE ANIMAL WELFARE SOCIETY

Trustees Annual Report and Financial Statements

For the year ended 31 December 2025

Registered charity number 1159544

Rescue Rehabilitate Rehome

PAWS is a foster-based dog and cat rescue serving communities across Delph, Saddleworth, Oldham, Rochdale, Todmorden, the Calder Valley, Halifax and Burnley.

Principal address

C/o 52 Willows Lane, Rochdale, OL16 4BQ

Website www.pennineanimalwelfaresociety.org

PENNINE ANIMAL WELFARE SOCIETY
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Report of the trustees

The trustees present their annual report for the year ended 31 December 2025. The report explains how Pennine Animal Welfare Society pursued its charitable purposes, delivered public benefit, managed its resources and adapted its operating model during the year. It should be read alongside the financial statements for the same period.

Objectives and activities

The charity exists to rescue, rehabilitate and rehome animals, giving pets a second chance. During 2025 PAWS concentrated on cats and dogs and operated principally through a network of foster carers, with limited boarding support where needed for dogs requiring more specialist or intensive care.

In planning and reviewing the charity's activities, the trustees had regard to the Charity Commission's guidance on public benefit. PAWS delivered public benefit by taking animals into its care, arranging veterinary treatment and suitable placements, supporting responsible rehoming and adoption, and helping local people who were struggling with the costs of caring for companion animals.

Achievements and performance

Transition to foster based rescue

The principal organisational priority in 2025 was completing the transition from a premises-based rescue model to foster-based care. Following two unsuccessful planning applications for the Delph site and a review of the charity's operating costs, the trustees concluded that further pursuit of a permanent cattery and kennels at that site would not be viable. The property was sold during 2025 and the charity continued to develop its foster network.

The new model reduced the need for premises-related overheads and enabled PAWS to direct more of its resources towards animal welfare. The charity also secured access to three kennels at a substantially reduced rate, providing an option for dogs that were not immediately suitable for foster placement and allowing one-to-one work with a trainer where required.

Animal welfare and community support

Rescue, rehabilitation and rehoming activity continued throughout the year. The increase in veterinary and animal food costs reflects the greater level of direct support required by animals in the charity's care. PAWS also continued to provide cat neutering vouchers, food and financial assistance where resources allowed, while offering rehoming and adoption advice to members of the public.

Continuing cost-of-living pressures increased requests for financial and rehoming assistance. Where donated animal food exceeded the charity's immediate needs, PAWS supported foodbanks in Rochdale, Todmorden and Hebden Bridge, other rescues and members of the local community.

Volunteers fundraising and engagement

Volunteers remained central to the charity's work. The Todmorden market stall continued to provide a dependable weekly income stream, supported by two regular volunteers. PAWS maintained a programme of community fundraising and awareness events, including local dog shows and agricultural shows, and continued its relationship with the Pets at Home Foundation through the Burnley store.

PAWS used its website and social media channels to promote animals needing homes, recruit support and foster carers, share responsible ownership information and publicise fundraising activities. The charity was voted winner of the Animal Welfare category in the Pride of Todmorden Awards 2025.

Trustees, staff and volunteers also continued to draw on external training and sector learning, including resources available through Battersea Academy.

Financial review

Total income for 2025 was £52,948, an increase of £865 from £52,083 in 2024. Total expenditure was £56,443, an increase of £7,820 from £48,623. This resulted in net expenditure of £3,495 for the year, compared with net income of £3,460 in 2024.

Financial measure	2025	2024	Change
Total income	£52,948	£52,083	+£865
Total expenditure	£56,443	£48,623	+£7,820
Net income or expenditure	(£3,495)	£3,460	£6,955 adverse
Funds carried forward	£51,853	£55,348	(£3,495)

Donations increased to £25,676 from £22,846. Fundraising-event income was broadly stable at £9,645, while market-stall income rose to £9,807 from £8,871. Gift Aid income reduced to £703 and 4PAWS income reduced to £1,410. The charity received no grant income during the year.

The largest movements in expenditure reflected the direct cost of caring for animals. Veterinary fees increased to £18,698 from £9,427 and animal food costs increased to £5,653 from £1,670. Employment costs fell to £11,577 from £14,519 following the organisational restructure. At the year end PAWS employed one Social Media and Communications Administrator.

Reserves policy and going concern

At 31 December 2025 the charity held total unrestricted funds of £51,853. This comprised a general fund of £513 and a designated fund of £51,340. After allowing for £535 held in tangible fixed assets, free reserves were -£22. There were no restricted funds.

The trustees aim to maintain free reserves equivalent to approximately three months of unrestricted charitable expenditure. This is intended to provide sufficient working capital to meet animal welfare commitments and governance costs and to respond to unexpected needs or changes in income.

The charity held cash of £55,632 and current liabilities of £4,554 at the year end. Having considered the level of reserves, the charity's fundraising base and planned activities, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Investment policy

The charity maintains a deposit account so that funds can be set aside for specific projects and reserves can be held securely. The trustees continue to review the appropriate use and designation of funds in light of the foster-based operating model.

Risk management

The trustees reviewed the principal risks facing the charity and the systems used to manage them. Key areas include the availability and suitability of foster placements, rising veterinary and animal-care costs, dependence on donations and fundraising, safeguarding and animal welfare, volunteer capacity, regulatory compliance and reputational risk. Controls include trustee oversight, approval of non-routine expenditure, appropriate policies and procedures, insurance, external professional advice where required, and monitoring of income, reserves and animal-care commitments.

Plans for future periods

PAWS plans to continue operating as a foster-based dog and cat rescue, strengthening its network of suitable foster carers and retaining access to boarding or kennelling where an animal's needs require it. The charity will continue to prioritise rescue, rehabilitation, responsible rehoming and support for pet owners facing financial difficulty.

The trustees will continue to develop sustainable fundraising through community events, the Todmorden market stall, donations, Gift Aid, sponsorship and partnerships. They will also review the purpose of designated reserves following the sale of the Delph property and ensure that future designations reflect the charity's current operating model and animal-housing needs.

Structure governance and management

Legal structure and governing document

Pennine Animal Welfare Society is a Charitable Incorporated Organisation governed by its constitution dated 15 October 2014. It was registered with the Charity Commission on 9 December 2014 under charity number 1159544.

Appointment induction and training of trustees

Trustees are appointed by the existing trustees in accordance with the charity's constitution. New trustees receive an introduction to the charity's work, governance arrangements, policies and procedures, financial position and the responsibilities of trustees and office holders. Trustees are encouraged to use relevant external training and guidance, including resources available through the National Council for Voluntary Organisations.

Organisation and decision making

The trustees administer the charity collectively and aim to meet every two months. They agree the charity's strategy and major areas of activity and oversee financial performance, reserves, risk management and compliance. Day-to-day communications and administration are supported by the Social Media and Communications Administrator. Financial expenditure outside normal day-to-day costs requires trustee approval.

Related parties and trustee remuneration

The trustees gave their time freely and received no remuneration or other benefit for acting as trustees. No trustee expenses were paid during the year. Sue Curran was employed separately as Manager until 31 January 2025; remuneration relating to that role was employment remuneration and not payment for acting as a trustee. Trustees and senior personnel are required to disclose connections with service providers and to declare conflicts of interest as a standing agenda item.

Reference and administrative information

Role or detail	Information
Charity name	Pennine Animal Welfare Society
Charity number	1159544
Date registered	9 December 2014
Principal address	C/o 52 Willows Lane, Rochdale, OL16 4BQ
Independent examiner	Hilton Jones t/a Community Accountancy Service, Hollinwood Business Centre, Albert Street, Oldham, OL8 3QL

Role or detail	Information
Banker	NatWest Bank plc, Halifax
Website	www.pennineanimalwelfaresociety.org

Trustees serving during the year

Trustee	Service during 2025
Kirsty Baird	Served throughout the year
Michele Way	Served throughout the year and Chair
Sue Curran	Resigned January 2025
Lorraine Thomas	Served throughout the year
Julie Dalby	Resigned April 2025
Jennifer Farrell	Served throughout the year
Stewart Thomas	Appointed April 2025
Katherine Roberts	Appointed March 2025 and resigned June 2025
Kate McKigen	Appointed November 2025
Rebecca Drage	Served throughout the year

Trustees responsibilities for the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 and the applicable Charities Statement of Recommended Practice.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the charity's financial position and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable regulations and the charity's constitution. They are also responsible for safeguarding the charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

Approval

Approved by the trustees on 24th September 2026 and signed on their behalf by:



Michele Way

Chair of Trustees

Independent Examiner's Report
For The Year Ended 31 December 2025

I report on the accounts of the company for the year ended 31 December 2025 , which are set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JM Hilton-Jones
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

24 September 2026

PENNINE ANIMAL WELFARE SOCIETY
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	27,789	-	27,789	25,413
Charitable activities	4	14,422	-	14,422	16,385
Other trading activities	5	10,398	-	10,398	10,240
Investment income		339	-	339	45
TOTAL INCOME		52,948	-	52,948	52,083
EXPENDITURE ON					
Raising funds	7	5,755	-	5,755	5,535
Charitable activities	7	50,644	-	50,644	43,088
Other	7	44	-	44	-
TOTAL EXPENDITURE		56,443	-	56,443	48,623
NET INCOME/(EXPENDITURE)		(3,495)	-	(3,495)	3,460
NET MOVEMENT IN FUNDS		(3,495)	-	(3,495)	3,460
RECONCILIATION OF FUNDS					
Total funds brought forward	16	55,348	-	55,348	51,888
TOTAL FUNDS CARRIED FORWARD	16	51,853	-	51,853	55,348

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

The notes on pages 10 to 21 form part of these accounts.

PENNINE ANIMAL WELFARE SOCIETY
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	12	535	-	535	81,907
		535	-	535	81,907
CURRENT ASSETS					
Debtors and prepayments	13	240	-	240	568
Cash at bank and in hand		55,632	-	55,632	2,174
		55,872	-	55,872	2,742
Creditors: Amounts falling due within one year	14	4,554	-	4,554	29,301
NET CURRENT ASSETS/(LIABILITIES)		51,318	-	51,318	(26,559)
TOTAL ASSETS LESS CURRENT LIABILITIES		51,853	-	51,853	55,348
NET ASSETS/(LIABILITIES)		51,853	-	51,853	55,348
THE FUNDS OF THE CHARITY					
Unrestricted income funds	16	51,853	-	51,853	55,348
TOTAL CHARITY FUNDS		51,853	-	51,853	55,348

Approved by the trustees on 24 September 2026

Michele Anne Way - Chair

The notes on pages 10 to 21 form part of these accounts.

PENNINE ANIMAL WELFARE SOCIETY
Statement of Cash Flows
For The Year Ended 31 December 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	(3,495)	3,460
Add back depreciation	535	663
Deduct investment income	(339)	(45)
Decrease/(increase) in debtors	328	125
Increase/(decrease) in creditors	(24,747)	(5,375)
NET CASH USED IN OPERATING ACTIVITIES	(27,718)	(1,172)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	339	45
Disposal of fixed assets	80,837	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	81,176	45
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	53,458	(1,127)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	2,174	3,301
CASH AND CASH EQUIVALENTS CARRIED FORWARD	55,632	2,174

1 Accounting Policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 0 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 1.6.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. 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 independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 9.

1.7 Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	25,676	-	25,676	22,846
Gift aid	703	-	703	845
4 Paws	1,410	-	1,410	1,722
	27,789	-	27,789	25,413

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	22,846	-	22,846
Gift aid	845	-	845
4 Paws	1,722	-	1,722
	25,413	-	25,413

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Miscellaneous income	614	-	614	3,343
Fundraising events	9,645	-	9,645	9,592
Animal Rescue Foundation	-	-	-	3,000
Sale of assets	4,163	-	4,163	450
	14,422	-	14,422	16,385

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Miscellaneous income	3,343	-	3,343
Fundraising events	9,592	-	9,592
Animal Rescue Foundation	3,000	-	3,000
Sale of assets	450	-	450
	16,385	-	16,385

5 Income from other trading activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Sponsorship	591	-	591	1,369
Market stall	9,807	-	9,807	8,871
	10,398	-	10,398	10,240

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Sponsorship	1,369	-	1,369
Market stall	8,871	-	8,871
	10,240	-	10,240

6 Net income

	2025 £	2024 £
Net income is stated after charging:		
Depreciation - owned assets	535	663
Accountancy	421	440

7 Expenditure

	Animal Welfare Activities	2025	2024
	£	£	£
Expenditure on raising funds			
Just Giving fees	-	-	216
Subscriptions	580	580	436
Publicity	2,299	2,299	1,117
Fundraising costs	2,876	2,876	3,766
	5,755	5,755	5,535

8 Expenditure on charitable activities

	Animal Welfare Activities	2025	2024
	£	£	£
Employment costs	11,577	11,577	14,519
Animal Costs	-	-	1,232
Animal Food	5,653	5,653	1,670
Animal Boarding	1,890	1,890	3,243
Rent of Storage Facility & Equipment	1,712	1,712	1,300
Minor Equipment	-	-	449
Bank Charges	25	25	20
Travel costs	293	293	204
Repairs and Maintenance	2,551	2,551	1,305
Motor Expenses	2,352	2,352	2,473
IT & Website	593	593	207
Vet fees	18,698	18,698	9,427
Telephone	730	730	371
Insurance	1,554	1,554	2,078
Printing, Stationery & Postage	94	94	132
Depreciation	535	535	663
Staff training	- 214	214	-
Governance costs	421	421	440
Support costs	1,752	1,752	3,355
	50,644	50,644	43,088

	Animal Welfare Activities	2025	2024
	£	£	£
Other expenditure			
Sundry	44	44	-
	44	44	-
	56,443	56,443	48,623

	2025	2024
	£	£
Unrestricted funds	56,443	48,623
	56,443	48,623

9 Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	Basis of apportionment	General Support	Governance	2025
		£	£	£
Audit and accountancy	type of expense	-	421	421
Professional Fees	type of expense	1,332	-	1,332
Payroll Bureau Fees	type of expense	420	-	420
		1,752	421	2,173

Previous reporting period

	Basis of apportionment	General Support	Governance	2024
		£	£	£
Audit and accountancy	type of expense	-	440	440
Professional Fees	type of expense	2,970	-	2,970
Payroll Bureau Fees	type of expense	385	-	385
		3,355	440	3,795

10 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	11,577	14,519
	11,577	14,519
Charitable activities	11,577	14,519
	11,577	14,519

	2025	2024
Average number of employees	1	2
Number of employees with benefits in excess of £60,000	-	-

	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	4,861	10,721

The charity considers its key management personnel comprises the trustees.

11 Independent Examiner Fees

	2025	2024
	£	£
Independent examination fees	421	440
	421	440

12 Tangible Fixed Assets

	Equipment and Computers	Building Improvements and Land	Animal Housing	Total
	£	£	£	£
Cost				
At 1 January 2025	7,689	101,407	7,921	117,017
Disposals	-	(101,407)	-	(101,407)
At 31 December 2025	7,689	-	7,921	15,610
Depreciation				
At 1 January 2025	6,619	20,570	7,921	35,110
Charge for Year	535	-	-	535
Disposals	-	(20,570)	-	(20,570)
At 31 December 2025	7,154	-	7,921	15,075
Net Book Value				
At 31 December 2025	535	-	-	535
At 1 January 2025	1,070	80,837	-	81,907

13 Debtors and prepayments

	2025 £	2024 £
Trade debtors	66	366
Prepayments	174	202
	240	568

	2025 £	2024 £
Restricted	-	-
Unrestricted	240	568
	240	568

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,581	1,717
Taxation and social security	4	-
Accruals	441	420
Loans from trustees	2,528	27,164
	4,554	29,301

	2025 £	2024 £
Unrestricted	4,554	29,301
	4,554	29,301

15 Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.	2025 £	2024 £
Balance as at 01 January 2025	-	-
Amount released to income earned from charitable activities	-	-
Amount deferred in year	-	-
Balance as at 31 December 2025	-	-

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 January 2025	Incoming Resources	Resources Expended	Transfers	As at 31 December 2025
	£	£	£	£	£
General fund	43,348	52,948	(56,443)	(39,340)	513
Designated funds	12,000	-	-	39,340	51,340
	55,348	52,948	(56,443)	-	51,853

Previous reporting period

	As at 1 January 2024	Incoming Resources	Resources Expended	Transfers	As at 31 December 2024
	£	£	£	£	£
General fund	39,888	52,083	(48,623)	-	43,348
Designated funds	12,000	-	-	-	12,000
	51,888	52,083	(48,623)	-	55,348

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	Free funds which are not designated for particular purposes
Designated funds	For new premises

17 Analysis of net assets between funds

	Designated funds	Unrestricted	Restricted	2025
	£	£	£	£
Intangible fixed assets		-	-	-
Tangible fixed assets	-	535	-	535
Cash at bank and in hand	51,340	4,292	-	55,632
Other net current assets/(liabilities)	-	(4,314)	-	(4,314)
Creditors falling due after one year		-	-	-
Total	51,340	513	-	51,853

Previous reporting period

	Designated funds	Unrestricted	Restricted	2024
	£	£	£	£
Intangible fixed assets		-	-	-
Tangible fixed assets	-	81,907	-	81,907
Cash at bank and in hand	12,000	(9,826)	-	2,174
Other net current assets/(liabilities)	-	(28,733)	-	(28,733)
Creditors falling due after one year		-	-	-
Total	12,000	43,348	-	55,348

18 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

19 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

20 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

PENNINE ANIMAL WELFARE SOCIETY
Income and Expenditure Account
For The Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
INCOME				
Grants and contracts		14,422		16,385
Donations		25,676		22,846
Gift aid		703		845
4 Paws		1,410		1,722
Sponsorship		591		1,369
Market stall		9,807		8,871
Investment income		339		45
		52,948		52,083
EXPENDITURE				
Employment costs	11,577		14,519	
Just Giving fees	-		216	
Subscriptions	580		436	
Publicity	2,299		1,117	
Fundraising costs	2,876		3,766	
Animal Costs	-		1,232	
Animal Food	5,653		1,670	
Animal Boarding	1,890		3,243	
Rent of Storage Facility & Equipment	1,712		1,300	
Minor Equipment	-		449	
Bank Charges	25		20	
Travel costs	293		204	
Repairs and Maintenance	2,551		1,305	
Motor Expenses	2,352		2,473	
IT & Website	593		207	
Vet fees	18,698		9,427	
Telephone	730		371	
Insurance	1,554		2,078	
Printing, Stationery & Postage	94		132	
Depreciation	535		663	
Staff training	214		-	
Sundry	44		-	
Audit and accountancy	421		440	
Professional Fees	1,332		2,970	
Payroll Bureau Fees	420		385	
		56,443		48,623
		(3,495)		3,460