Charity Number: 1159571

THE HUMANE EDUCATION SOCIETY

Report of the Trustees and financial statements for the year ended

31 December 2025

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TRUSTEES AND ADVISERS

TRUSTEES	Mr C Barton Dr C Reed Mrs E Van der Zeil Mrs C Brown Mrs K Aarons Mrs M Stynes
CHARITY NUMBER	1159571
REGISTERED OFFICE	The Animal Sanctuary Newgate Wilmslow Cheshire SK9 5LN
BANKERS	NatWest plc 4 Grove Street Wilmslow Cheshire SK9 1EJ
FINANCIAL ADVISER	Justin Heap Swiftsure Wealth Management 1, Church Hill Knutsford Cheshire WA16 6DH Paul Gold Head of Private Clients Swiftsure Wealth Management 1, Church Hill Knutsford Cheshire WA16 6DH
INDEPENDENT EXAMINER	Mr A Pannell ACA CTA 8, Arlington Crescent Wilmslow Cheshire SK9 6BJ

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

INTRODUCTION

The Trustees of the Humane Education Society present their annual report for the year ended 31st December 2025 under the Charities Act 2011, together with the financial statements for the year. The financial statements comply with the Charities Act 2011; the charity's governing document, 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) (effective 1st January 2015).

STRUCTURE, GOVERNANCE AND ADMINISTRATION

The charity is a Charitable Incorporated Organisation (CIO) with a constitution and was registered with the Charities Commission in December 2014.

The Board of Trustees is responsible for the day-to-day governance and administration of the CIO. Decisions regarding rehoming and animal welfare are delegated to the staff except when significant veterinary fees are involved. Then the trustees will deliberate with the staff on the best way forward.

The Board of Trustees is responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to their eligibility, personal competence and skills. New trustees, when appointed, are inducted into the working of the CIO by the existing trustees.

The Annual General Meeting of the charity was held on Wednesday 19th November 2025, and at this meeting Mrs Carole Brown was re-elected to the Board of Trustees.

The Trustees have identified the major risks to which the CIO is exposed and have put procedures in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the CIO are:

1. to promote the education of young people and adults in the humane principles and right treatment of all living creatures; and
2. to promote humane behaviour towards animals by taking into its animal sanctuary animals that need care and attention due to sickness, maltreatment or poor circumstances, and treating and caring for them until they can be found homes.

The CIO achieves these objectives by organising educational talks and visits to/from schools and groups, by providing volunteering opportunities, by offering work placements for college and university students, and by effectively running the Wilmslow Animal Sanctuary. Donations, legacies and grants received, together with the fundraising activities of the volunteers, provide the necessary funds for these activities.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025
(continued)

FINANCIAL REVIEW

A summary of the year's results can be found on page 9 of this document.

Income

During 2025 income from charitable activities was £298,074 compared to £246,016 in 2024. During 2025 we received just over £90,000 in legacies, compared to around £100,000 in 2024. Donations in 2025 were £199,853, a significant and very welcome improvement on 2024 when they £136,787.

During 2025 we held several successful fundraising events on site. Our Easter Event was a great success, raising £1,215 and was followed by the Plant Sale and Autumn Fair which raised £2,400 and £2,300, respectively. Unfortunately, the Fun Day and Afternoon Tea had to be cancelled due to unforeseen circumstances. A car boot sale, Artisan Market and fashion show were also held, together raising over £1,500. Sales on eBay continued, with a single extremely dedicated volunteer raising over £2,00 for the Sanctuary.

We would like to thank all those who remembered us in their wills, in particular: Christine Hargreave (£70,000), Patricia Mein (£10,000), Alan Parfett (£7,000) and Edith Aldcroft (£5,000).

Expenditure

Total expenditure in 2025 was £283,143 compared to £280,265 in 2024. This only minor increase in expenditure was primarily due to decreases in the cost of animal care and blacksmith and veterinary fees (£58,658 in 2025 compared to £66,617 in2024). This decrease was due to the loss of two of our horses, Holland and Bella, and the fact that during the major building works the number of animals on site was restricted. The decrease offset increases in wages and National Insurance contributions, and the tireless efforts of the staff and trustees to keep the cost of running the Sanctuary to a minimum meant that any increases in other running costs were negligible.

ACHIEVEMENTS

Throughout 2025 the Trustees held regular meetings to manage the affairs of the CIO and to develop strategies for moving it forward. The main focus during 2025 was the complete restructuring and rebuilding of the buildings in the compound. These buildings included the Isolation Unit and housing for rabbits, small animals, ducks and chickens. They had been built piecemeal over about 15 years and in several cases were no longer fit for purpose. For example, the roof of the Isolation Unit had a leak that the Monday Men who are in charge of maintenance were unable to fix, and as a result one of the pods was unusable. In addition, the flooring of the building that housed the ducks and chickens was rotting and presented a hazard for staff working in this area. After several rounds of consultation with the staff, a plan was drawn up that provided a new Isolation Unit and flexible accommodation for the other animals. Hot and cold running water was supplied to the buildings, and storage areas for feed, bedding etc. were created. The new buildings are made of metal, well insulated and have surfaces that are easy to clean and maintain. This work was made possible by an extremely generous donation from a supporter of the Sanctuary.

With the completion of this project all the original wooden buildings have now been replaced by metal ones (or clad in metal), and there are double-glazed windows wherever possible. Thus, the Trustees are confident that the infrastructure of the Sanctuary will last for the next 20-30 years.

TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025
(continued)

During 2025 the Sanctuary staff continued to provide high standards of animal care and to rehome animals brought into the Sanctuary, despite the disruption created by the building works. Rehoming figures for 2025 are shown below:

Animal	Admitted	Returned	Rehomed
Cat/Kitten	112	1	107
Rabbit	1	0	2
Guinea Pig	2	0	4
Equine	0	0	0
Other	0	0	0

As mentioned previously, the disruption caused by the building works had a significant effect on the intake and rehoming of animals during 2025. The Kitten Unit was repurposed as a general isolation area and any cats that came in either had to be isolated there or were ones that had been at a vet for several weeks and thus more or less guaranteed free of communicable disease. The number of pens on the Cat Corridor was reduced as the rabbits and guinea pigs were also housed there. The majority of the cats that came in were rehomed, and the fact that there was only one return during the year is testament to the care with which the Trustee responsible for rehoming (Mrs van der Zeil) takes to match cats with potential owners.

Sadly the Santuary lost both Bella and Holland, our beloved equines, as well as several older site cats, namely Hisspot, Rudi, Milton and Twinks. On a more positive note Daphne, a very timid site cat who spent her days in the barn was rehomed.

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TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025
(continued)

STATEMENT OF TRUSTEES RESPONSIBILITIES

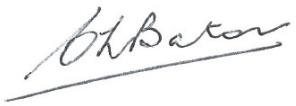
Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its financial activities for the period together with its assets and liabilities at the end of the period, and to adequately distinguish any material special trust or other restricted funds of the charity. In preparing these financial statements the Trustees are required to:

a) Select suitable accounting policies and apply them consistently
b) Make judgements and estimates that are reasonable and prudent
c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees:

Colin Barton



(Chair of Trustees)

Date 8th October 2026

THE HUMANE EDUCATION SOCIETY

INDEPENDENT REVIEWER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts for the year ended 31 December 2025, which are set out on pages 10 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- 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 of the 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 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.

Mr A Pannell ACA CTA 

Date 20/8/26

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted/ Total Funds 2025 £	Unrestricted/ Total Funds 2024 £
Income from			
Donations and legacies :			
Legacies		92,017	101,235
Subscriptions and donations		199,853	136,787
Investments (bank interest)		6,204	7,994
Total Income		298,074	246,016
Expenditure on :			
Charitable Activities	**2**	283,143	280,265
Total Expenditure		283,143	280,265
Net Income/(expenditure) on charitable activities		14,931	(34,249)
Net gains (losses) on Portfolio Investment	**5**	35,812	(3,950)
Total Net Income/(expenditure) for the year		50,743	(38,199)
Reconciliation of Funds			
Total funds Brought forward		1,066,991	1,204,971
Total Funds Carried Forward		1,117,734	1,066,991

The notes on pages 12-17 form part of these financial statements

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed Assets					
Tangible Assets	**4**		415,667		290,458
Investments	**5**		411,616		375,804
Total Fixed Assets			827,283		666,262
Debtors	**6**	65,688		17,605	
Cash at bank and in hand		233,207		391,339	
Total current Assets		298,895		408,944	
Creditors amounts falling due within one year	**7**	(8,444)		(8,215)	
Net Current Assets			290,451		400,729
Total Net Assets			1,117,734		1,066,991
The Funds of the Charity					
Unrestricted Funds	**9**		1,117,734		1,066,991

The notes on pages 12-17 form part of these financial statements

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	**10**	5,016	(15,565)
Cash flows from Investing Activities			
Interest Income		6,204	7,994
Purchase of Tangible Fixed Assets		(169,352)	(5,976)
Net Cash used in investing activities		(163,148)	2,018
Cash flows from financing activities			
Change in cash and cash equivalents in the reporting period		(158,132)	(13,547)
Cash and cash equivalents at the beginning of the reporting period		391,339	404,886
Cash and cash equivalents at the end of the reporting period	**11**	233,207	391,339

Approved on behalf of the Trustees

C Barton

Celia Reed.

C Barton - Trustee

C Reed - Trustee

8th October 2026

8/10/26.

Date

Date

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared on the basis that this CIO (charity 1159571) and charity 207513 have always been part of the same reporting entity. Therefore, the assets and liabilities of charity 207513 (£200 cash at the bank) have been included in the balance sheet.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no significant areas of judgements and key assumptions that affect items in the accounts except for depreciation which is detailed in note 1.8.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income is only deferred when the criterion for income recognition has not been met, and occurs in the following circumstances:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions, which must be met before the charity has unconditional entitlement.

1.3 Investment income

Interest on funds 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.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1.4 Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts. Further details of the contribution made by volunteers can be found in the Trustees' Annual Report.

1.5 Expenditure

Expenditure is included on an accrual basis and is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.7 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.8 Depreciation

Depreciation has been provided on tangible assets to write off their cost less estimated residual value over their expected useful economic lives as follows:

Land	Not depreciated
Buildings	10% written down value
Motor vehicles	25% written down value
Animal welfare equipment	10% of the original cost
Furniture and office equipment	25% of the original cost

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer 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.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1.9 DEBTORS

Sundry debtors are recognised at the settlement amount. Prepayments are valued at the net amount prepaid.

1.10 CREDITORS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer 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.CHARITABLE ACTIVITIES

	31 Dec 2025	31 Dec 2024
Animal Sanctuary expenses :		
Feeding and care of horses and other animals	16,716	20,046
Blacksmith and veterinary fees	41,942	46,571
Salaries and NIC	140,856	135,786
Motor vehicle and travelling expenses	1,699	1,928
Rent, rates and water	1,352	1,159
Heating and lighting	10,292	10,224
Telephone	-507	638
Insurance	5,025	4,660
Printing, postage and stationery	801	1,046
Bank and streamline charges	279	450
Advertising (fundraising)	5,209	5,441
Repairs and renewals	12,228	10,916
Sundry expenses	1,469	2,669
Depreciation	36,385	37,234
Loss on disposal of fixed assets	7,758	0
Accounting and other professional fees	1,639	1,497
	£283,143	£280,265

3. STAFF COSTS

Salaries	133,469	126,707
National Insurance	4,530	6,214
Employer's pension contribution	2,857	2,865
	£140,856	£135,786

The average headcount of employees during the year was 5 (2024: 5)
The Trustees received no remuneration during the year (2024 : £0) and did not receive any expenses during the year (2024: £0)

No employee earned in excess of £60,000 in the current or previous year.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

4. FIXED ASSETS

	Sanctuary Buildings	Motor Vehicles	Animal Welfare Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2025	629,285	37,170	32,534	38,961	737,950
Additions	168,017	0	0	1,335	169,352
Disposals	-12,156	0	0	-3,933	-16,089
At 31 December 2025	785,146	37,170	32,534	36,363	891,213
Depreciation					
At 1 January 2025	359,274	34,286	19,921	34,011	447,492
Charge in year	30,770	721	3,253	1,641	36,385
Disposals	-7,839	0	0	-492	-8,331
At 31 December 2025	382,205	35,007	23,174	35,160	475,546
Net Book Value					
At 31 December 2025	402,941	2,163	9,360	1,203	415,667
At 31 December 2024	270,011	2,884	12,613	4,950	**290,458**

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. INVESTMENT ASSETS

The charity holds an investment through Rowan Dartington investment advisers. This investment is valued at market value at 31 December 2024 in the Balance Sheet. Gains or losses in its value for the year are included in the SOFA.

	2025	2024
6. DEBTORS		
Prepayments and accrued income	63,582	15,211
Other debtors	2,106	2,394
	£65,688	£17,605
7. CREDITORS: Amounts falling due within one year		
Trade creditors	1,502	5,627
Accruals and deferred income	6,942	2,588
	£8,444	£8,215

8. RELATED PARTY TRANSACTIONS

Aggregate donations by the trustees to the charity:

2025	2024
£88,324	£19,354

There are no outstanding balances with related parties as at 31 December 2025 (2024: £nil).

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

9. ANALYSIS OF FUNDS

	Funds 1 Jan 2025	Income	Expenditure	Investment Gain	Funds 31 Dec 2025
	£	£	£	£	£
Unrestricted funds	1,066,991	298,074	283,143	35,812	1,117,734

The total net assets are allocated to the unrestricted fund, as there are no other fund types.

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

	2025	2024
	£	£
Net movement in funds	50,743	(38,199)
Adjustments for :		
Depreciation charge	36,385	37,234
Loss on disposal of assets	7,758	0
(Gain)/loss in Valuation of Investment	(35,812)	3,950
Interest Income	(6,204)	(7,994)
(Increase)/decrease in Debtors	(48,082)	1
Increase/(decrease) in Creditors	229	2,420
Net Cash provided by operating activities	5,017	(2,588)

11. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand	233,207	391,339
Total cash and cash equivalents	233,207	391,339

The following pages do not form part of the statutory financial statements

REVENUE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* £
Income		
Legacies received/receivable	*92,017*	*101,235*
Subscriptions and donations	*199,853*	*136,787*
Interest on bank deposit accounts	*6,204*	*7,994*
	298,074	*246,016*
Deduct Expenditure *(see separate schedule)*	*283,143*	*280,265*
Excess of Income over Expenditure for the year	*14,931*	*(34,249)*
Change in value of portfolio investment	*35,812*	*(3,950)*
Net Income/(expenditure) for the year	*50,743*	*(38,199)*

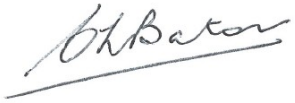
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EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2025 £	2024 £	2024 £
EXPENDITURE				
Animal Sanctuary Expenses				
Feeding and care of horses and small animals	16,716		20,046	
Blacksmith and veterinary fees	41,942		46,571	
Wages, salaries and Social Security contributions	140,856		135,786	
		199,514		202,403
Motor vehicle and travelling expenses	1,699		1,928	
Rent, rates and water	1,352		1,159	
Heating and lighting	10,292		10,224	
Telephone	-507		638	
Insurance	5,025		4,660	
Printing, postage and stationery	801		1,046	
Sundry expenses	1,469		2,669	
Advertising (fundraising)	5,209		5,441	
Repairs and renewals	12,228		10,916	
		37,568		38,681
Bank and Streamline Charges	279		450	
Professional fees				
-Accountancy				
-Taxation, payroll & bookkeeping	1,580		1,438	
-Other professional fees	59		59	
		1,918		1,947
Depreciation				
-Buildings	30,770		30,002	
-Motor vehicles & trailers	721		961	
-Animal welfare equipment	3,253		3,151	
-Furniture & office equipment	1,641		3,120	
-Loss on disposal of Fixed Assets	7,758		0	
		44,143		37,234
Total Expenditure		283,143		280,265

This page does not form part of the statutory financial statements

Approved on behalf of the Trustees



C Barton - Trustee

8th October 2026

Date



C Reed – Trustee

8/10/26.

Date