Charity registration number: 1163828

STRAYKIND
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Beresfords
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Straykind
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Straykind
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr A Knight Mr S McCormack Ms A Thrift
Charity Number	1163828
Principal Address	The Marlowe Innovation Centre Marlowe Way Ramsgate Kent CT12 6FA
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

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

Objectives and Activities

Aims and Objectives

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.

Significant Activities

StrayKind is a grant-making and fundraising charity. It raises funds internationally and applies them by making grants to organisations that deliver direct animal welfare work, and by meeting costs on behalf of other charities where that advances its objects. It does not itself operate animal facilities.

During the year the charity supported two organisations. It supported Catastrophes Cat Rescue, a charity registered in England, by meeting advertising costs on its behalf and by making grants towards veterinary costs. It supported the StrayKind Taiwan Association by making transfers towards its rescue, veterinary, sanctuary and rehoming work in Taiwan, and by meeting a website subscription on its behalf.

The charity also provided fundraising and communications support to its Taiwan partner at no charge, and completed the rebrand of the charity’s identity from Animal Care Trust to StrayKind.

Public Benefit

Our rescues, sanctuary work, and advocacy demonstrate both the fulfilment of our charitable purposes and tangible benefit to the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Policy on Grant Making

The charity makes grants to institutions rather than to individuals. Grants are made to organisations whose purposes fall within the charity’s own objects and which deliver direct animal welfare work.

The trustees are formalising this policy. From 2026 every grant will be supported by a written grant letter stating the amount, the purpose and the reporting expected, and will be approved by a minuted decision of the trustees. Grants made during 2025 were not supported by written grant agreements, and the trustees have ratified them.

Achievements and Performance

Main Achievements

The charity’s grant-making during the year supported the rescue, veterinary treatment, sanctuary care and rehoming of animals in Taiwan, delivered by the StrayKind Taiwan Association, and the veterinary care of cats in England, delivered by Catastrophes Cat Rescue.

The figures that follow describe the programme delivered by the StrayKind Taiwan Association. They are not activity carried out by the charity itself, and are given because the charity’s grant-making supports that programme and its supporters give in order to sustain it.

During 2025 the association took in 135 animals: 71 dogs, 10 puppies under six months, 38 cats, 14 kittens under six months, one pigeon and one turtle. A further three animals were returned from adoption and one was transferred in. Twenty-two animals were adopted, five were returned to their owners and three wild animals were released.
The association takes in animals that other organisations will not: elderly dogs, animals disabled by trap and snare injuries, and animals admitted in the final stages of illness or neglect. The great majority of intakes are recorded as sick or injured on admission.

At 31 December 2025 the association was caring for 412 animals: 334 dogs, 77 cats and one squirrel, of which 19 were in foster homes. The population at the previous year end was 359. It operates three sanctuary sites in northern Taiwan. Work began in September 2025 on a fourth site, a dedicated cat facility, which is not funded by the charity.

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Main Achievements - continued

The word mark StrayKind was entered in the United Kingdom trade marks register on 14 March 2025 under number UK00004102854.

Achievements against objectives set

The trustees did not set formal performance objectives for the year. They have begun doing so for 2026 and will report against them in future years.

Performance of fundraising activities against objectives set

Income fell during the year. The trustees have considered the reasons and set them out plainly.

During 2025 the trustees' attention was directed almost entirely towards the delivery side of the group's work in Taiwan. Development of the charity's own fundraising was deferred. No appeals were run and supporters received no communications during the year.

The trustees recognise that a base of regular donors which is not maintained will decline, and consider this the principal reason for the fall in income. The steps being taken in response are set out under plans for future periods below.

Plans for Future Periods

The loss of the Taiwan association's public fundraising permit changes the charity's role within the group. Where the charity has to date made modest grants alongside a Taiwan operation that largely funded itself, it is now expected to become the principal source of funds for that operation.

The trustees' priorities are: to obtain HM Revenue and Customs recognition for charity tax purposes so that Gift Aid can be claimed; to build a regular giving programme together with sponsorship, legacy giving and digital acquisition; to enlarge the board, prioritising charity finance experience; to put the relationship with the StrayKind Taiwan Association on a written footing through an inter-entity agreement; and to rebuild reserves towards the three-month target.

Financial Review

Financial Position

The figures in this report are stated as at the date of approval and are to be read with the annual accounts.

Income for the year was £32,569 (2024: £61,240), a fall of 46.8%. Expenditure was £32,809, of which £32,436 was on charitable activities and £373 on raising funds. The net movement in funds was a deficit of £240.

Total funds carried forward at 31 December 2025 were £2,218 (2024: £2,458), all of which were unrestricted. The charity held no restricted funds at the year end and no fixed assets.

The Irving Memorial Trust restricted fund stood at £258 at the start of the year and was fully applied during the year.

Reserves Policy

The trustees have adopted a policy of holding reserves equal to three months of unrestricted expenditure, approximately £8,200 on 2025 figures, with a working range of £8,000 to £12,000.

Reserves are held because the charity's income is voluntary, has no multi-year grant or contract funding, and has proved volatile; because the charity's grant commitments support the ongoing care of animals and cannot be stopped at short notice without harm to them; and because the charity must be able to meet its own governance and running costs irrespective of donation timing.

Three months is the minimum period in which the charity could replace lost income or wind down its commitments in an orderly way. The trustees have deliberately not set a higher target, because donors give to fund animal care now.

Free reserves are substantially below target. Until the target is met the trustees will allocate 20% of any year-on-year increase in unrestricted income to reserves, and will not enter into commitments extending beyond three months without satisfying themselves that the income to meet them is reasonably assured.

Amount of reserves held

£2,218 at 31 December 2025, representing approximately 25 days of expenditure at the 2025 rate against a target of three months.

Going Concern

The charity's free reserves at the year end represented approximately 25 days of expenditure, and income fell by 46.8% during the year. The charity depends on continuing voluntary donations to meet its liabilities as they fall due.

The trustees have considered the charity's position and consider it appropriate to prepare the accounts on a going concern basis. The charity has no borrowings and no long-term commitments, its costs are substantially discretionary, and the trustees keep the position under review at each meeting.

The Charity's Principal Sources of Funds

The charity's income comes principally from voluntary donations from individuals, received through its donation page and processed by Stripe and PayPal. The larger part is regular monthly giving.

The charity ran no separate appeals during the year. It is not currently recognised by HM Revenue and Customs for charity tax purposes and so could not reclaim Gift Aid on eligible donations; an application is in progress.

The charity does not use professional fundraisers or commercial participators.

Structure, Governance and Management

Governing Document

Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees. Registered 5 October 2015 and last amended 29 September 2025.

How the Charity is Constituted

Charitable Incorporated Organisation (CIO), foundation model. The only voting members of the charity are its charity trustees.

Trustee Selection Methods

Apart from the first charity trustees, every trustee is appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees, in accordance with clause 10(1) of the constitution. In selecting individuals for appointment the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. No person or body outside the trustees is entitled to appoint a trustee.

The Charity's Principal Sources of Funds

Policies and procedures adopted for the induction and training of trustees

New trustees are provided with a copy of the current constitution and the charity's latest trustees' annual report and statement of accounts on or before appointment, as required by clause 11 of the constitution. The trustees are developing a fuller induction process as part of their current governance review.

The charity's organisational structure and any wider network with which the charity works

The charity has no employees. Its work is carried out by its trustees, who are resident in England and Taiwan and who meet by electronic means as permitted by clause 15(4) of the constitution.

StrayKind established the StrayKind Taiwan Association, an incorporated association registered with and regulated by New Taipei City Government in Taiwan, which carries out rescue, veterinary care, sanctuary and rehoming work there.

The association is a separate legal entity. It has its own membership, its own board of directors and its own chair and legal representative, and it is not controlled by StrayKind. It is not a subsidiary and these accounts are not consolidated. The two organisations share a name, a mission and a founding history, and the association carries the larger share of operations and income.

Relationship with any related parties

Seán McCormack, a trustee, was paid for services provided to the charity during the year. The amount is disclosed in the notes to the accounts. He has since ceased to take payment from the charity. The trustees are taking legal advice on the basis of the payments already made and on the proper structure of any future arrangement.

Seán McCormack is also Executive Director of the StrayKind Taiwan Association, to which the charity makes grants. He declares that interest and takes no part in decisions concerning those grants.

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The Charity's Principal Sources of Funds - continued

No other trustee received any payment or benefit from the charity, and no trustee expenses were incurred.

Other Information

Other Information

A description of the principal risks facing the charity

Income concentration and decline: Income fell by 46.8% during the year, from £61,240 to £32,569. The charity has no multi-year grant funding and no contract income, and depends on voluntary donations from individuals.

Dependence on a single overseas delivery partner: Substantially all of the charity's grant-making is directed to one organisation in one country. The trustees have no power of control over that organisation and depend on its continued operation and good standing.

Regulatory change affecting that partner: In 2026 the StrayKind Taiwan Association lost its public fundraising permit in Taiwan. The association also lost and regained that permission between 2021 and 2024. The effect is that the Taiwan operation can no longer fund itself from public fundraising in Taiwan, and the trustees expect the charity to become the group's principal fundraising route.

Reserves below target: as set out above.

Absence of Gift Aid recognition: as set out above.

The trustees review these risks at least annually and have adopted policies on reserves, internal financial controls, trustee conflicts of interest, trustee expenses, safeguarding and serious incident reporting.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms A Thrift

Trustee
Date
29th October, 2026

Straykind
Independent Examiner's Report to the Trustees of Straykind
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Straykind (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity 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 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.



Daniel Payne FCCA

Date 29/10/2026

Beresfords
Chartered Certified Accountants
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Straykind
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	32,500	-	32,500	61,240
Other	**4**	69	-	69	-
		32,569	-	32,569	61,240
EXPENDITURE ON:					
Raising funds	**6**	(373)	-	(373)	-
Charitable activities:	**6**				
Straykind		(32,178)	(258)	(32,436)	(58,572)
		(32,551)	(258)	(32,809)	(58,572)
NET (EXPENDITURE)/INCOME		18	(258)	(240)	2,668
NET MOVEMENT IN FUNDS		18	(258)	(240)	2,668
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,200	258	2,458	(210)
TOTAL FUNDS CARRIED FORWARD	**13**	2,218	-	2,218	2,458

The notes on pages 10 to 13 form part of these financial statements.

Straykind
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	61,240	-	61,240
EXPENDITURE ON:				
Charitable activities:	**6**			
Straykind		(57,972)	(600)	(58,572)
NET INCOME/(EXPENDITURE)		3,268	(600)	2,668
NET MOVEMENT IN FUNDS		3,268	(600)	2,668
RECONCILIATION OF FUNDS:				
Total funds brought forward		(1,068)	858	(210)
TOTAL FUNDS CARRIED FORWARD	**13**	2,200	258	2,458

The notes on pages 10 to 13 form part of these financial statements.

Straykind
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**11**	-	-	-	879
		-	-	-	879
CURRENT ASSETS					
Cash at bank and in hand		2,578	-	2,578	1,939
		2,578	-	2,578	1,939
Creditors: Amounts Falling Due Within One Year	**12**	(360)	-	(360)	(360)
NET CURRENT ASSETS (LIABILITIES)		2,218	-	2,218	1,579
TOTAL ASSETS LESS CURRENT LIABILITIES		2,218	-	2,218	2,458
NET ASSETS		2,218	-	2,218	2,458
FUNDS OF THE CHARITY					
Restricted Funds				-	258
Unrestricted Funds				2,218	2,200
TOTAL FUNDS	**13**			2,218	2,458

On behalf of the board



Ms A Thrift

Trustee
Date
29th October, 2026

The notes on pages 10 to 13 form part of these financial statements.

1. General Information

Straykind is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1163828. The principal address is The Marlowe Innovation Centre, Marlowe Way, Ramsgate, Kent, CT12 6FA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

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

2.2. Incoming Resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

2.3. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	5 years straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	32,500	61,240

4. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other income	69	-

5. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	879	1,412

6. **Analysis of Expenditure**

	Activities undertaken directly	Grant funding of activities (see note 7)	Support costs (see note 8)	2025 Total
	£	£	£	£
Raising funds	373	-	-	373
Straykind	-	14,311	18,125	32,436
	373	14,311	18,125	32,809

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Straykind	35,120	23,452	58,572

7. **Grants Payable**

	2025 Grants to Institutions	2024 Grants to Institutions
	£	£
Straykind	14,311	-

Grants paid to institutions, included above, are as follows:

	2025	2024
	£	£
Catastrophies Cat Rescue	8,987	-
Straykind Taiwan Association	5,325	-
	14,311	-

8. **Support Costs**

	2025 Straykind £	2024 Straykind £
Employee costs	10,500	12,500
General administration	6,386	9,180
Depreciation	879	1,412
Governance costs	360	360
	18,125	23,452

9. **Independent Examiner's Remuneration**

	2025 £	2024 £
Independent examination of the financial statements	360	360

10. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

11. **Tangible Assets**

	Plant & Machinery £
Cost	
As at 1 January 2025	7,054
As at 31 December 2025	7,054
Depreciation	
As at 1 January 2025	6,175
Provided during the period	879
As at 31 December 2025	7,054
Net Book Value	
As at 31 December 2025	-
As at 1 January 2025	879

12. **Creditors: Amounts Falling Due Within One Year**

	2025 £	2024 £
Accruals and deferred income	360	360

13. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,200	32,569	(32,551)	2,218
Restricted funds				
Irving Memorial Trust	258	-	(258)	-
Total funds	2,458	32,569	(32,809)	2,218

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(1,068)	61,240	(57,972)	2,200
Restricted funds				
Irving Memorial Trust	858	-	(600)	258
Total funds	(210)	61,240	(58,572)	2,458

14. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. **Related Party Disclosures**

Sean McCormack, a Trustee, was paid as a subcontractor for work done for the charity. The total paid during the year was £10,500 (2024 - £12,500)