CHARITY REGISTRATION NUMBER: 1170239

Silver Fox Dog Rescue

Unaudited Financial Statements

31 December 2025

BOOTH ASSOCIATES LTD
Accountants
140 Lee Lane
Horwich
Bolton
BL6 7AF

Silver Fox Dog Rescue

Financial Statements

Year ended 31 December 2025

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Silver Fox Dog Rescue

Trustees' Annual Report

Year ended 31 December 2025

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

Reference and administrative details

Registered charity name	Silver Fox Dog Rescue
Charity registration number	1170239
Principal office	285 Hindley Road Westhoughton BOLTON
The trustees	
	Lady M Eden Mrs C Underwood Mrs S Crook
Accountants	Booth Associates Ltd Accountants 140 Lee Lane Horwich Bolton BL6 7AF

Structure, governance and management

Silver Fox Dog Rescue is registered with the Charity Commission.

Objectives and activities

The primary object of the Charity is to relieve the suffering of dogs in need of care throughout England, Scotland, Wales and China.

All animals received are neutered, micro-chipped, vaccinated and given any other medical assistance necessary.

Achievements and performance

Silver Fox Dog Rescue continues to help, rehabilitate and rehome a substantial amount of dogs each year. As with all the country the vet bills can be extremely high. We continue to push hard at fundraising to help us to continue to help as many dogs as we do. During 2025 we had the fantastic news that one of our amazing adopters/supporters was setting up her own pre loved shop in Cornwall where she lives. Some of the profits from this shop will come to us to help with our increasing bills. We're so thankful for our community and how they continue to support us and the dogs the way they do.

Financial review

The trustees consider that the rescue should maintain sufficient reserves to ensure that the charity is able to maintain services for the foreseeable future and in particular cover three months running expenses

Financial instruments

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

Lady M Eden
Trustee

Mrs C Underwood
Trustee

Silver Fox Dog Rescue

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	–	200,400	207,215
Investment income	**5**	–	943	1,172
Total income		–	201,343	208,387
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**6**	–	214,009	203,230
Other expenditure	**7**	–	1,605	1,367
Total expenditure		–	215,614	204,597
Net (expenditure)/income and net movement in funds		–	(14,271)	3,790
Reconciliation of funds				
Total funds brought forward		91,858	91,858	88,068
Total funds carried forward		91,858	91,858	88,068

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 6 to 10 form part of these financial statements.

Silver Fox Dog Rescue

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Debtors	**9**	5,091	8,119
Cash at bank and in hand		78,650	95,089
		83,741	103,208
Creditors: amounts falling due within one year	**10**	6,154	11,350
Net current assets		77,587	91,858
Total assets less current liabilities		77,587	91,858
Net assets		77,587	91,858
Funds of the charity			
Unrestricted funds		91,858	88,068
Total charity funds	**11**	91,858	88,068

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Lady M Eden
Trustee

Mrs C Underwood
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Silver Fox Dog Rescue

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	(14,271)	3,790
Adjustments for:		
Other interest receivable and similar income	(943)	(1,172)
Changes in:		
Trade and other debtors	3,028	578
Trade and other creditors	(5,196)	5,724
Cash generated from operations	(17,382)	8,920
Interest received	943	1,172
Net cash (used in)/from operating activities	(16,439)	10,092
Net (decrease)/increase in cash and cash equivalents	(16,439)	10,092
Cash and cash equivalents at beginning of year	95,089	84,997
Cash and cash equivalents at end of year	78,650	95,089

The notes on pages 6 to 10 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 285 Hindley Road, Greater Manchester, BL5 2DY.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. 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 the 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 from 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it 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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Total Funds 2025 £	Total Funds 2024 £
Donations		
Donations	55,964	65,973
Adoption Fees	111,515	108,859
Sundry Sales	4,931	3,746
Gift Aid/Paypal Giving	19,608	25,334
Commissions Received	8,382	3,303
	200,400	207,215

5. Investment income

	Total Funds 2025	Total Funds 2024
	£	£
Bank interest receivable	943	1,172

6. Costs of raising donations and legacies

	Total Funds 2025	Total Funds 2024
	£	£
Costs of raising donations and legacies - Donations	188,012	174,466
Wages and salaries	25,997	28,764
	214,009	203,230

7. Other expenditure

	Total Funds 2025	Total Funds 2024
	£	£
Bank and Paypal Charges	1,605	1,367

8. Staff costs

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Debtors

	2025	2024
	£	£
Other debtors	5,091	8,119

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,098	10,650
Accruals and deferred income	700	700
Social security and other taxes	356	–
	6,154	11,350

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	**At 31 December 2025**
	£	£	£
General funds	91,858	(200,400)	(108,542)
Unrestricted funds	–	200,400	200,400
	91,858	–	91,858

	At 1 January 2024	Income	At 31 December 2024
	£	£	£
General funds	88,068	(208,387)	(120,319)
Unrestricted funds	–	208,387	208,387
	88,068	–	88,068

12. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	**£**
Cash at bank and in hand	95,089	(16,439)	78,650

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Silver Fox Dog Rescue

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Silver Fox Dog Rescue

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Silver Fox Dog Rescue

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Financial instruments

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Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

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Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Total Funds 2025 £	Total Funds 2024 £
Donations		
Donations	55,964	65,973
Adoption Fees	111,515	108,859
Sundry Sales	4,931	3,746
Gift Aid/Paypal Giving	19,608	25,334
Commissions Received	8,382	3,303
	200,400	207,215

5. Investment income

	Total Funds 2025	Total Funds 2024
	£	£
Bank interest receivable	943	1,172

6. Costs of raising donations and legacies

	Total Funds 2025	Total Funds 2024
	£	£
Costs of raising donations and legacies - Donations	188,012	174,466
Wages and salaries	25,997	28,764
	214,009	203,230

7. Other expenditure

	Total Funds 2025	Total Funds 2024
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Bank and Paypal Charges	1,605	1,367

8. Staff costs

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Debtors

	2025	2024
	£	£
Other debtors	5,091	8,119

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,098	10,650
Accruals and deferred income	700	700
Social security and other taxes	356	–
	6,154	11,350

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	**At 31 December 2025**
	£	£	£
General funds	91,858	(200,400)	(108,542)
Unrestricted funds	–	200,400	200,400
	91,858	–	91,858

	At 1 January 2024	Income	At 31 December 2024
	£	£	£
General funds	88,068	(208,387)	(120,319)
Unrestricted funds	–	208,387	208,387
	88,068	–	88,068

12. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	**At 31 Dec 2025**
	£	£	**£**
Cash at bank and in hand	95,089	(16,439)	78,650

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: Silver Fox Dog Rescue		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	1170239
Set out on pages	(number to first and the page number last of statutory set of accounts)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025

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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* *Please delete the words in the brackets if they do not apply.*

Signed:	N Stephenson	**Date:**	18/09/2026
Name:	NICOLA STEPHENSON		
Relevant professional qualification(s) or body (if any):	FMAAT, ATT		
Address:			

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	