Charity registration number: 1188296

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

Tendercare Rescue
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Tendercare Rescue
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

For the benefit of the public to relieve the suffering of cats and dogs in the UK and Europe in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

Public Benefit

We have taken in for homing both in the UK and abroad, cats and dogs in need of care and shelter. We have paid for needed veterinary treatment and safe housing. For the public benefit we have also paid for neutering and spaying helping to reduce feral populations.

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.

Contribution Made by Volunteers

As well as the trustees who volunteer their time to ensure the daily running of the rescue, we have several volunteers who come on a regular basis to help. Covering set days and working in all weathers with the animals in our care. Carrying out a range of tasks such as cleaning, feeding, socialising and walking.

Some of our volunteers and trustees spend time working with our dogs and cats in need of rehabilitation and getting them to the point where they can be rehomed.

We have built up a reliable team who volunteer their time to make sure the charities day to day running.

We also have several people who come on a semi regular basis to walk our dogs which is also of a great help.

Achievements and Performance

Main Achievements

We only became a registered charity at the start of March 2020 but in the time from then till year end of Dec 2025 we homed more than 1,000 dogs and 400 cats. All overseas dogs or cats coming to us were neutered/spayed if old enough and received any relevant or needed veterinary treatment.

And any UK dogs or cats coming into our care were also neutered/spayed if old enough unless otherwise advised by a veterinary professional and received any necessary veterinary treatment.

We have taken on and work with both dogs and cats in need of some rehabilitation prior to homing. And have been successful in homing a number of these animals. We do have some feral cats who remain in our long term care along with a few dogs who have been with a while but we continue to work with to prepare them for homing.

This work is in line with our objective which is to carry out our work for the benefit of the public to relieve the suffering of cats and dogs in the UK and abroad in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

We continue to make charitable grants to other overseas, small independent charities to help their much needed work. This goes towards food and vet fees.

Financial Review

Financial Position

At the end of accounting period our bank is showing a balance of £47,000 which we feel is a healthy position to allow us to continue with the charities objectives and is an increase of £8000 from same position last year. Donations still continue to be strong and while costs out have increased this year our balance still remains in a healthy position. This has allowed us to increase our donations to other charities so supporting more vulnerable charities in need of assistance.

Reserves Policy

We have agreed that a reserve of £5000 should be maintained to allow for emergency vet bills or other emergency requirements for the animals in our care.

Structure, Governance and Management

Governing Document

Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees

Trustee Selection Methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Reference and Administrative Details

Trustees

Ms Etain Stobbart
Mr Kevin Greener
Mr Colin Stobbart
Ms Joanne Bennett
Ms Tracey Hobbs

Charity Number

1188296

Principal Address

2 Coronation House
Hanging Stone
Stanley
Co Durham
DH9 8PQ

Independent Examiner

Kay Wightman | Accounting for Good CIC FFA FTA
Accounting For Good CIC
2 Geordie Ridley Place
Blaydon on Tyne
NE21 5BT

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

Mr Kevin Greener

Trustee
16th October 2026

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

I report to the trustees on my examination of the accounts of Tendercare Rescue (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.

Kay Wightman | Accounting for Good CIC FFA FTA

16th October 2026
2 Geordie Ridley Place
Blaydon on Tyne
NE21 5BT

Tendercare Rescue
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	118,789	85,440
EXPENDITURE ON:			
Raising funds	**5**	(63)	1
Charitable activities:	**5**		
Animal Rescue, Care and Rehoming		(107,192)	(85,271)
		(107,255)	(85,270)
NET INCOME		11,534	170
NET MOVEMENT IN FUNDS		11,534	170
RECONCILIATION OF FUNDS:			
Total funds brought forward		42,532	42,362
TOTAL FUNDS CARRIED FORWARD	**14**	54,066	42,532

The notes on pages 7 to 11 form part of these financial statements.

Tendercare Rescue
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**11**	6,516	3,798
		6,516	3,798
CURRENT ASSETS			
Debtors	**12**	11	-
Cash at bank and in hand		48,403	39,596
		48,414	39,596
Creditors: Amounts Falling Due Within One Year	**13**	(864)	(862)
NET CURRENT ASSETS (LIABILITIES)		47,550	38,734
TOTAL ASSETS LESS CURRENT LIABILITIES		54,066	42,532
NET ASSETS		54,066	42,532
FUNDS OF THE CHARITY			
Unrestricted Funds		54,066	42,532
TOTAL FUNDS	**14**	54,066	42,532

On behalf of the board

Mr Kevin Greener

Trustee
16th October 2026

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

Tendercare Rescue is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1188296. The principal address is 2 Coronation House, Hanging Stone, Stanley, Co Durham, DH9 8PQ.

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

All incoming resources are recognised in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and gifts are recognised when received or when the charity has been notified of its entitlement to the income, provided that receipt is probable and the amount can be measured reliably.

Income from fundraising activities is recognised when the relevant activity takes place and the income can be measured reliably.

Grants are recognised when the charity becomes entitled to the funds and any conditions attached to the grant have been met. Grants received for specific purposes are accounted for as restricted income.

Donated goods and services are recognised at their fair value where this can be measured reliably. The contribution of unpaid volunteers is not recognised as income in the financial statements.

Income received for a specific purpose, including donations towards the rescue, veterinary treatment and care of cats and dogs, is accounted for as restricted income where the donor has imposed a binding restriction on its use.

2.3. Resources Expended

Expenditure is classified according to the nature of the activity to which it relates.

Costs of raising funds include expenditure incurred in generating donations, fundraising activities and other income to support the charity's work.

Charitable expenditure includes all costs directly associated with the rescue, care, rehabilitation and rehoming of cats and dogs in the UK and Romania. These costs may include veterinary treatment, food, shelter, transportation, animal welfare supplies and financial support provided to rescue organisations undertaking activities consistent with the charity's objectives.

Support costs include expenditure incurred in administering and managing the charity, including insurance, professional fees, office expenses and other operational costs. Where appropriate, these costs are allocated between charitable activities and fundraising on a reasonable and consistent basis.

Governance costs include expenditure relating to the general management and administration of the charity, including the preparation and examination of the annual accounts and costs associated with trustee meetings and regulatory compliance. These costs are included within support costs.

Expenditure relating to restricted funds is charged to the relevant fund in accordance with the restrictions imposed by the donor or funder.

Irrecoverable VAT is included within the expenditure to which it relates.

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	3 years reducing balance

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:		
Donations and gifts	104,401	74,122
Gift aid	14,388	11,318
	118,789	85,440

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,852	1,899

5. **Analysis of Expenditure**

	Activities undertaken directly (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	2025 Total
	£	£	£	£
Raising funds	-	-	63	63
Animal Rescue, Care and Rehoming	94,645	3,670	8,877	107,192
	94,645	3,670	8,940	107,255

	Activities undertaken directly (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	2024 Total
	£	£	£	£
Raising funds	-	-	(1)	(1)
Animal Rescue, Care and Rehoming	77,056	3,939	4,276	85,271
	77,056	3,939	4,275	85,270

6. **Direct Costs**

	2025 Animal Rescue, Care and Rehoming	2024 Animal Rescue, Care and Rehoming
	£	£
Cost of goods sold:		
Prepare & Foster	1,437	1,625
Shelter Costs	2,195	1,708
Transport Costs	24,552	25,786
Vet Costs	13,435	9,661
Microchip Registration	801	589
Subcontractor costs - Dog Walking	52,225	37,687
	94,645	77,056

7. **Grants Payable**

	2025 Grants to Institutions	2024 Grants to Institutions
	£	£
Animal Rescue, Care and Rehoming	3,670	3,939

8. **Support Costs**

	Raising funds	Animal Rescue, Care and Rehoming	2025 Total
	£	£	£
Premises expenses:			
Light and heat	-	1,067	1,067
Repairs and maintenance	-	2,341	2,341
Cleaning	-	1,668	1,668
General administration:			
Computer software, consumables and maintenance	-	85	85
Independent examiner's fees	-	864	864
Sundry expenses	1	-	1
Depreciation:			
Depreciation	-	2,852	2,852
Interest payable:			
Bank charges	62	-	62
	63	8,877	8,940

	Raising funds	Animal Rescue, Care and Rehoming	2024 Total
	£	£	£
Premises expenses:			
Light and heat	-	885	885
Cleaning	-	292	292
General administration:			
Computer software, consumables and maintenance	-	60	60
Independent examiner's fees	-	864	864
Accountancy fees	-	276	276
Sundry expenses	(1)	-	(1)
Depreciation:			
Depreciation	-	1,899	1,899
	(1)	4,276	4,275

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	864	864

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	8,145
Additions	5,570
As at 31 December 2025	13,715
Depreciation	
As at 1 January 2025	4,347
Provided during the period	2,852
As at 31 December 2025	7,199
Net Book Value	
As at 31 December 2025	6,516
As at 1 January 2025	3,798

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Trustees' loan account	11	-

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

	2025	2024
	£	£
Trade creditors	-	(2)
Accruals	864	864
	864	862

14. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	42,532	118,789	(107,255)	54,066
Total funds	42,532	118,789	(107,255)	54,066

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	42,362	85,440	(85,270)	42,532
Total funds	42,362	85,440	(85,270)	42,532

15. **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.

16. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Tendercare Rescue
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	104,401	74,122
Gift aid	14,388	11,318
	118,789	85,440
	118,789	85,440
EXPENDITURE ON:		
Raising funds		
Sundry expenses	(1)	1
Bank charges	(62)	-
	(63)	1
Charitable Activities:		
Animal Rescue, Care and Rehoming		
Prepare & Foster	(1,437)	(1,625)
Shelter Costs	(2,195)	(1,708)
Transport Costs	(24,552)	(25,786)
Vet Costs	(13,435)	(9,661)
Microchip Registration	(801)	(589)
Subcontractor costs - Dog Walking	(52,225)	(37,687)
Grants to institutions	(3,670)	(3,939)
Light and heat	(1,067)	(885)
Repairs and maintenance	(2,341)	-
Cleaning	(1,668)	(292)
Computer software, consumables and maintenance	(85)	(60)
Independent examiner's fees	(864)	(864)
Accountancy fees	-	(276)
Depreciation	(2,852)	(1,899)
	(107,192)	(85,271)
	(107,255)	(85,270)
NET INCOME	11,534	170