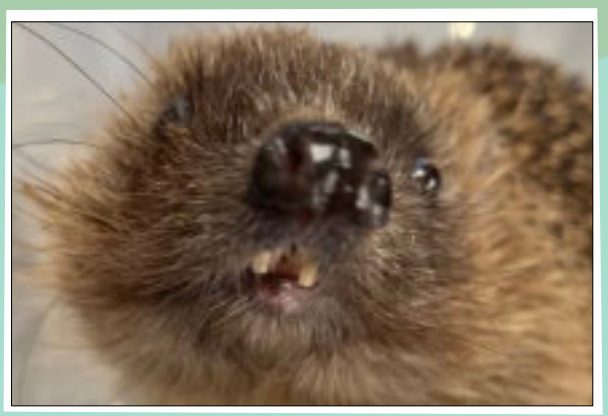
Prickly Pigs Hedgehog Rescue Ltd

Trustees' Annual Report for the year ended 31 December 2025



Company Limited by Guarantee

Registered Charity Number 1205975



Reference and Administrative Details

Charity name:
Prickly Pigs Hedgehog Rescue Ltd

Registered company No: 13790919

Registered charity number: 1205975

Registered address:
49 St. Richard's Road, Otley, Leeds LS21 2AL

Trustees during the year:
Andrew Cook, Diane Cook, Allison Scott, Alison Dowling

Bankers: Barclays

Independent examiner/accountant:
Smith Butler Accountants & Business Advisers



PROJECT HEDGE
Charity No: 1205975

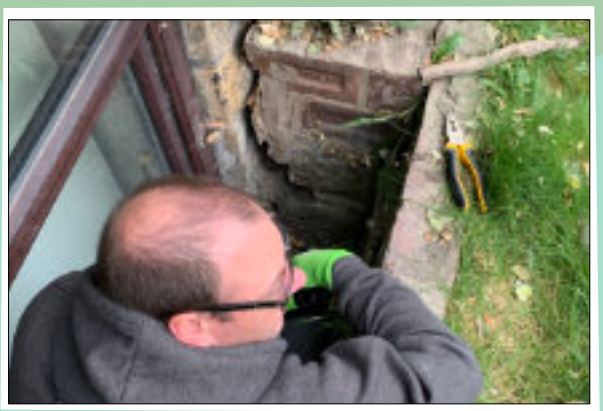
Objectives and Activities

Prickly Pigs Hedgehog Rescue Ltd exists to rescue, rehabilitate, and release wild hedgehogs, while promoting public awareness of hedgehog welfare and biodiversity. Our work combines hands-on animal care, community engagement, and research collaboration to protect one of Britain's most beloved native species.

The charity is entirely volunteer-run and relies on donations, grants, and the goodwill of our community to continue saving lives and educating others.

Public Benefit

The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit when planning the charity's activities. All our work - from wildlife rescue and rehabilitation to education and community engagement - is undertaken to promote the protection and welfare of hedgehogs for the benefit of the wider public and environment.



Achievements and Performance (2025)

Public Fundraising

We were truly humbled by the generosity shown throughout 2025. Donations continued to provide the foundation for our rescue operations, enabling us to fund medical supplies, food, and improvements to our facilities.

Our financial sustainability is built on large quantities of very small monthly donations that collectively make a huge difference over time. We are deeply grateful for the generosity of every single supporter - from those who give £1 a month to those who give £20 - every penny is used wisely and directly benefits hedgehogs in our care.



Special thanks go to Chris and Sonia from Harrogate, who once again braved the weather to raise an amazing £1,900 through a series of car boot sales - a truly inspiring effort.

This year's Christmas Tree Festival was another roaring success, with Francis organising the tree decorations, which were provided by Mosaic Mania and their regulars. The hedgehog-shaped mosaics were then sold to raise more money.

We received many heart-warming letters and emails from supporters. They really do lift our spirits on the not-so-happy days that accompany animal rescue.



A big thank you to Luke for raising £281 by completing three Iron Man challenges.

Thank you to the Holy Garth Club for choosing us as one of two beneficiaries of their alternative music night for charity.

We lost some lovely supporters this year, whose last wish was to support our charity at their funerals. We are ever grateful, and you will always be remembered.

Charity No: 1205975

We would also like to acknowledge the incredible support we receive from our local veterinary practices, many of whom generously donate their time, expertise, and resources to help our patients. Where possible, medications are supplied at cost, and the team is always ready to assist. Without their kindness and professional generosity, our annual veterinary costs would be many times higher than they are today.

Fundraising Initiatives

Our cash collection boxes remain popular although managing the periodic swap out needs to be improved. They are geographically widely dispersed which has meant dedicated journeys to recover. We are examining how to improve this going forward and looking to create a volunteer role to coordinate.



Our food collection bins look great and help raise awareness of the charity, as well as bringing in food donations. We strive to get more units.

Our annual fundraiser was held at Otley Parish Church, where we raised £1,094.30. True to our ethos, the event was free to attend and accessible to all. Visitors enjoyed a mix of free and donation-based activities, teas, coffees, and cakes, kindly donated by supporters, and engaging displays.

We continued to sell items through our online shop and at community events. While overall sales were slightly lower than in previous years, this likely reflects a natural saturation of existing product ranges and highlights the importance of regularly refreshing our merchandise to maintain supporter interest.



Grants

Grant funding continues to be an important but highly competitive area of income. Success rates for small charities are typically low, with many worthwhile projects competing for limited funds.

We were unsuccessful in our application to the Co-Op community fund in 2025, however it did support another local hedgehog rescue so we are still positive hedgehogs benefited from the initiative.

We were delighted that our application to the British Hedgehog Preservation Society was successful, securing a restricted grant for Project HEDGE (see Project HEDGE below).



While grant funding is incredibly valuable, it does not contribute to the long-term self-sufficiency of the charity, as most grants are restricted to specific projects or outcomes. We view these as opportunities to fund special initiatives or improvements that we could not otherwise afford, rather than as a substitute for regular income.

Community Outreach and Education

We delivered around 80 educational visits throughout the year - reaching schools, youth groups, and adult organisations such as the WI and accessibility charities. We do not charge for these sessions, but some organisations do make a donation with many groups choosing to donate food instead. Thousands of tins and pouches of cat and dog food were collected through this initiative alone.

We attended a range of community events including the Otley Show, Otley Carnival, Bolling Hall and Otley Victorian Fair.

Our mascot, donated by Leeds Road Safety Team in 2024, has been named “Huffy”, after the funny huffing noises hedgehogs often make. The costume was widely used and very much enjoyed by all ages. He was even invited to a line dance.



Volunteers

Our volunteer team continues to be the heart of Prickly Pigs Hedgehog Rescue. In 2025, volunteers collectively contributed over 15,000 hours of their time, supporting every aspect of our work, from daily animal care and veterinary visits to administration, fundraising, and community engagement.

This is an incredible achievement and a testament to the dedication and compassion of everyone involved. We are proud to be a fully volunteer-run organisation.



We continue to expand our transportation network, which helps collect hedgehogs from members of the public who are unable to travel. Using a community messaging service, we can quickly request help from nearby volunteers to collect and deliver animals to the rescue or local vets. This system has become an invaluable part of our operations.

Building Skills and Resilience

We welcomed Alison Dowling as a trustee. Alison has a background in zoology and animal husbandry, and her guidance and skills have helped strengthen our processes as animal rescues prepare for future regulation, which is felt within the industry to be imminent over the next few years.

Three volunteers who provide medical care at the rescue attended the Vale Wildlife Hedgehog Rehabilitators course.



Charity No: 1205975

Rescue Operations and Capacity

During 2025 we provided assistance to over 500 hedgehogs, although not every hedgehog enquiry becomes an admission. We admitted a total of 454 hedgehogs in 2025, comprising:

- 194 adults
- 165 hoglets
- 95 juveniles

This represents the upper limit of what our facilities and volunteer capacity can safely support. The number of animals we can treat at any one time is dictated by the available space within the rescue, including our Intensive Care Unit (ICU), treatment areas, outdoor hutches and patient pods, which provide around 40 spaces in total.



At the height of the hoglet season, several patients may share a single pod, and during the busiest period we reached a peak of around 93 hedgehogs in care at the same time. This figure reflects the limits of our available space rather than the level of demand. Sadly, there are always more hedgehogs in need of help than we are able to accommodate.

In 2025 we bought a FLIR thermal imaging camera to support our search and rescue work. It allows volunteers to locate injured hedgehogs, or nests of orphaned hoglets, in gardens, hedges and undergrowth, often at night, without disturbing the area or putting the animals at further risk. FLIR generously matched our contribution towards the cost, putting a camera that would otherwise have been beyond our budget within reach. Our thanks go to PASS Ltd, who supplied the camera and did the legwork to arrange the match funding on our behalf.



Project HEDGE – From Feasibility to Development

Project HEDGE (Hedgehog Electronic Data Gathering & Evaluation) is our system for monitoring hedgehog movements. It uses passive RFID technology and small, solar-powered, Wi-Fi-enabled field units called tracking stations, which detect microchipped hedgehogs as they pass.



In 2025 the project moved out of feasibility and into full development. Our application to the British Hedgehog Preservation Society (BHPS) was successful, and in February 2025 we were awarded a restricted grant of £10,706. The charity is contributing a further £7,276 towards the project, made up of cloud hosting and RFID microchips, and volunteer time to maintain the tracking stations. That gives a total project value of £17,982. The grant has made it possible to move from prototype hardware to a working system that can be deployed in the field.

During the year, our volunteer development team:

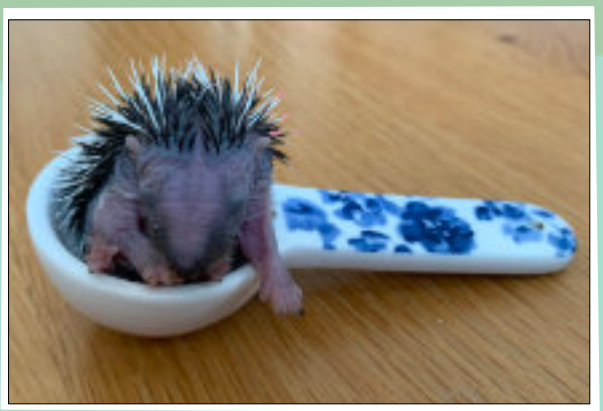
- Designed, iterated and deployed over 14 prototype revisions
- Built the prototype of the supporting data platform, which receives detections from the stations and stores them securely
- Installed prototypes at 5 locations.

Our collaboration with the University of Leeds on the project continues.

Next, we will extend the network of host gardens so volunteers and members of the public can host tracking stations, contribute data and take an active part in hedgehog conservation. We expect the project to raise awareness of the needs of hedgehogs, encouraging people to create better habitats for wildlife and to act sooner when animals are sick or injured.

Facility Improvements

We fitted fly screens to the rescue to keep flies away from our patients. Flystrike is a serious risk for sick and injured hedgehogs, particularly in summer, so the screens directly protect the animals in our care.



Although we have had no signs or sightings of vermin within the rescue, or on the cameras covering our feeding stations, we introduced a formal vermin monitoring and control procedure during the year, including installing additional control units. This responds to concerns raised during the planning process and shows the standard of hygiene the rescue maintains.

Most of our investment in facilities this year went into the Hogspital design and planning application, covered in the next section.

The "Hogspital" Project and Planning Application



The Hogspital is our planned purpose-built rescue building. It will replace the existing outbuildings at the rear of Diane and Andrew's property, where the rescue must remain because of the 24/7 nature of care. The new building is not designed to increase patient numbers, but to provide better care for the same number of patients. It is slightly larger and much more energy efficient than the current outbuildings, and includes a much-needed toilet and a small rest and office area. These improvements will support volunteer welfare, improve hygiene and make daily operations safer and more efficient.

In June 2025 we submitted a full planning application to Leeds City Council (ref. 25/03775/FU). The application was refused on 22 September 2025 on three grounds:



Use: the Council considered the use to be more intense than ancillary to the residential property. This was very disappointing as the rescue operates at a lower intensity than many uses routinely found in residential areas, such as childminding, physio or animal boarding. We admit fewer than two animals a day on average and charge no fees.

Amenity: the Council cited potential odour, waste, vermin and disturbance. The rescue has operated since 2020 with no formal complaints from neighbours before the application. Vermin control is in place and waste is removed every three days and the rescue operates restricted hours.

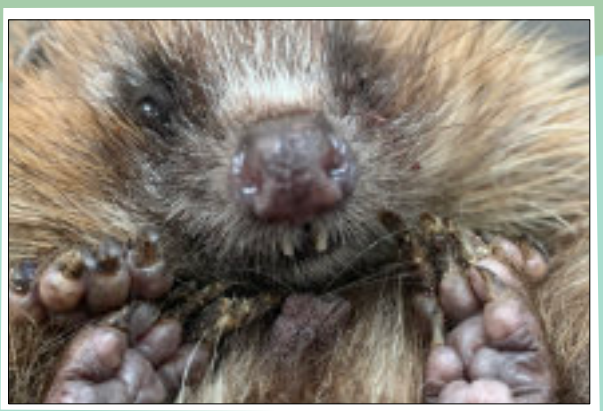
Charity No: 1205975

Highways and parking: the Council cited increased vehicle movements and parking. St Richards Road is one of the quietest streets in Otley. Leeds Highways' own 2024 data shows traffic has fallen by 40% over 20 years, including the years the rescue has been operating.

The trustees do not believe the refusal reflects the actual scale and nature of the rescue's operation. We are preparing detailed evidence on each ground to support a resubmission.

Fundraising: our building appeal, supported by matched funding from Aviva and British Airways through Crowdfunder, raised around £31,500, of which £16,781 was received in January 2026. We will continue to fundraise to fight the decision.

Our premises: the charity operates from within Diane and Andrew's residential property, which keeps overheads to a minimum. The Cooks do not charge the charity any rent or fees for the use of their facilities and have no intention of doing so. The charity makes a contribution towards the additional utility costs of running the rescue, which is shown in the accounts as a payment to a trustee.



We had planned to formalise these arrangements in a written agreement during 2025. However, the terms are closely tied to the new Hogspital building, including ownership, access and running costs. Following the planning refusal, the trustees decided to put the agreement in place alongside the revised planning application rather than ahead of it. The "rent" shown in the accounts (£2,263) is not for the rescue premises. It covers an offsite storage container (£1,920) and stall fees at community events (£343).



Risk Management

The trustees regularly review the major risks to which the charity is exposed, including financial, operational, and reputational risks. Controls are in place to manage and mitigate these effectively – such as maintaining adequate reserves, ensuring appropriate insurance cover, and monitoring compliance with health and safety and data-protection policies.

The principal risks identified by the trustees during the year were the planning position on the rescue premises, following the refusal of our application in September 2025, and the fall in everyday income. The trustees are addressing these through the planned resubmission, supported by new waste, parking and visitor management plans, and by prioritising regular giving.



Since the year end, in May 2026, the Council issued an enforcement notice relating to the rescue's use of the property. The trustees are responding to this alongside the revised planning application, and are confident that the evidence prepared demonstrates the rescue's low impact on the surrounding area.

The trustees are satisfied that these arrangements are proportionate to the charity's size and activities, and that the systems in place provide a reasonable level of assurance that risks are properly identified and managed.

Financial Review

2025 was a strong year financially, largely thanks to the generosity shown towards our Hogspital building appeal.

Total income was £69,285, up from £41,449 in 2024. Most of the increase came from our Hogspital building appeal, which raised around £31,500 including matched funding from Aviva and British Airways. Part of this (£16,781) arrived just after the year end and is shown in the accounts as owed to the charity. We also received a restricted grant of £10,706 from the British Hedgehog Preservation Society for Project HEDGE.

Excluding the appeal, our everyday income from regular giving, donations and events was around £25,000. In 2024, after excluding two one-off gifts, the equivalent figure was around £28,300, so this is a fall of roughly 12%. The trustees are taking this seriously. Regular giving is what covers our day-to-day running costs, and growing it is a priority for 2026.



Separately, the 2024 accounts also included £3,960 for food and supplies donated in kind. This year we have not put a value on in-kind donations, although we continued to receive thousands of tins, pouches and other supplies from schools, groups and individual supporters.

Total expenditure was £27,883, almost the same as 2024 (£27,186). Around 94% of spending went directly on our charitable work: veterinary care, food, medical consumables, premises costs, and research and education. The rest was the cost of goods bought for resale.



Veterinary fees rose to £4,178 (2024: £2,471). We carry out routine diagnosis and treatment ourselves at the rescue, and only use our vets for specialist procedures such as surgery and X-rays. The increase therefore reflects either more serious injuries among our patients, or our ability to give more hedgehogs a chance of recovery through surgical treatment. These costs are also heavily subsidised by our local veterinary practices, which donate their time and supply medication at cost.

We also spent £2,502 on architectural design and planning application fees for the Hogspital.

The charity ended the year with net income of £41,402 and total funds of £64,036:



£7,322 restricted to Project HEDGE, to be spent on the project's development in 2026.

£56,714 unrestricted. Most of this was raised through the building appeal and is being held towards the Hogspital and a revised planning application.

Charity No: 1205975

Reserves: the trustees aim to hold unrestricted reserves equal to at least three months' running costs, around £7,000. Reserves are well above this level because of the building appeal. Once those funds are set aside for the Hogspital, the charity's general reserves still comfortably meet the policy.

The trustees remain mindful that this year's income was boosted by a one-off appeal. Our day-to-day costs are still met by regular donations and community fundraising, and we will continue to keep spending under close review.

Structure, Governance and Management

Prickly Pigs Hedgehog Rescue Ltd is a Company Limited by Guarantee, governed by its Articles of Association and managed by a Board of Trustees (who are also company directors).



All trustees are volunteers who bring diverse experience in wildlife rescue, animal care, project management, education, and community engagement. New trustees are appointed by existing members following an induction and training process.

As the charity continues to grow, the trustees recognise the importance of broadening its administrative capacity and governance structure. Last year we set out plans to establish committees covering administration, fundraising and community engagement. These have not yet been set up. The main challenge has been finding volunteers with the time, skills and commitment to take on responsibility at this level, and who share the charity's approach and standards of care. Rather than set up committees for the sake of it, the trustees have chosen to wait until the right people are in place. In the meantime, we strengthened the board by appointing Alison Dowling as a fourth trustee, bringing additional expertise in zoology and animal husbandry. The trustees will continue to look for suitable volunteers to support the charity's governance as it grows.



The trustees maintain a range of governance and operational policies covering areas such as safeguarding, data protection, animal welfare, health and safety, and volunteer management. During 2025 we introduced or updated the following:

- Health and Safety Policy (updated)
- Privacy Policy (updated)
- Collection and Disposal of Sharps Policy (new)
- Sharps Risk Assessment (new)
- Vermin Monitoring and Control Procedure (new)

Since the year end, as part of our response to the planning refusal, we have also introduced:

- Waste Management Plan (new)
- Parking and Visitor Management Plan (new)

The remaining policies will be reviewed as part of our ongoing governance work.



Charity No: 1205975

Plans for the Future

Over the coming year, we plan to:

• Continue developing Project HEDGE and our data-driven research on hedgehog movements, extending the network of host gardens

• Submit a revised planning application for the Hogspital and continue fundraising for the building

• Put in place a written agreement with Diane and Andrew covering the rescue's use of their property, alongside the revised application

• Rebuild our everyday income from regular giving, donations and events

• Increase the number of volunteers and community events we support, and refresh our merchandise to maintain supporter engagement

• Complete the review of our remaining policies.

We also plan to introduce a formal volunteer training scheme to ensure the continued high quality of animal care and welfare standards. Building on the external training our medical volunteers completed in 2025, sessions will primarily be delivered in person as part of regular volunteering, supported by recorded modules that volunteers can revisit at any time. This structured approach will help maintain consistency, confidence and high standards across all aspects of our rescue operations.







Acknowledgements

We extend our heartfelt thanks to every volunteer, donor and supporter who made 2025 such a successful year. Special thanks go to the British Hedgehog Preservation Society, Aviva and British Airways for their support of Project HEDGE and the Hogspital appeal, to our local veterinary practices, and to the University of Leeds.

Together, we continue to make a lasting difference for hedgehogs in our community.

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity.

The trustees are also responsible for keeping proper accounting records, safeguarding the assets of the charity, and taking reasonable steps to prevent and detect fraud and other irregularities.

Approved by the Board of Trustees on 30 October 2026 and signed on their behalf by:

Diane Cook

Diane Cook - Trustee and Director

Charity No: 1205975

Company registration number: 13790919
Charity registration number: 1205975

PRICKLY PIGS HEDGEHOG RESCUE LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Smith Butler Ltd
Sapper Jordan Rossi Park
Otley Road
Baildon
West Yorkshire
BD17 7AX

PRICKLY PIGS HEDGEHOG RESCUE LTD
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Detailed Statement of Financial Activities (including Income and Expenditure Account)	12—13

PRICKLY PIGS HEDGEHOG RESCUE LTD
Company No. 13790919
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

Public Benefit

- To further the conservation and preservation of the hedgehog species.
- To relieve the suffering and distress of hedgehogs in need of care and attention by providing rescue, care and rehabiltation services for sick, injured or orphaned hedgehogs.
- To advance the education of the public in the study of hedgehogs and the care, treatment, conservation and habitat of hedgehogs.

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.

Reference and Administrative Details

Trustees

Mrs Diane Helen Cook
Mr John Andrew Cook
Mrs Allison Dawn Scott
Mrs Alison Sarah Dowling (appointed 27/11/2025)

Charity Number

1205975

Company Number

13790919

Registered Office

49 St Richards Road
Otley
LS21 2AL

Independent Examiner

Smith Butler Ltd Accountants & Business Advisors
Smith Butler Ltd
Accountants & Business Advisors
Sapper Jordan Rossi Park
Otley Road
Baildon
West Yorkshire
BD17 7AX

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

Mr John Andrew Cook

Trustee
28th October 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Smith Butler Ltd Accountants & Business Advisors

28th October 2026
Sapper Jordan Rossi Park
Otley Road
Baildon
West Yorkshire
BD17 7AX

PRICKLY PIGS HEDGEHOG RESCUE LTD
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Unrestricted funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	35,933	10,706	46,639	38,034
Charitable activities:					
Fund Raising		22,646	-	22,646	3,415
		58,579	10,706	69,285	41,449
EXPENDITURE ON:					
Raising funds	**5**	(1,787)	-	(1,787)	(3,866)
Charitable activities:	**5**				
Animal welfare and associated activities		(22,712)	(3,384)	(26,096)	(23,320)
		(24,499)	(3,384)	(27,883)	(27,186)
NET INCOME		34,080	7,322	41,402	14,263
NET MOVEMENT IN FUNDS		34,080	7,322	41,402	14,263
RECONCILIATION OF FUNDS:					
Total funds brought forward		22,634	-	22,634	8,371
TOTAL FUNDS CARRIED FORWARD	**12**	56,714	7,322	64,036	22,634

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

PRICKLY PIGS HEDGEHOG RESCUE LTD
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**8**	3,841	1,377	5,218	4,952
		3,841	1,377	5,218	4,952
CURRENT ASSETS					
Stocks	**9**	880	-	880	880
Debtors	**10**	16,781	-	16,781	1,397
Cash at bank and in hand		43,853	7,002	50,855	24,470
		61,514	7,002	68,516	26,747
Creditors: Amounts Falling Due Within One Year	**11**	(8,641)	(1,057)	(9,698)	(9,065)
NET CURRENT ASSETS (LIABILITIES)		52,873	5,945	58,818	17,682
TOTAL ASSETS LESS CURRENT LIABILITIES		56,714	7,322	64,036	22,634
NET ASSETS		56,714	7,322	64,036	22,634
FUNDS OF THE CHARITY					
Restricted Funds				7,322	-
Unrestricted Funds				56,714	22,634
TOTAL FUNDS	**12**			64,036	22,634

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr John Andrew Cook

Trustee
28th October 2026

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

1. General Information

Prickly Pigs Hedgehog Rescue Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 13790919 and registered charity number 1205975. The registered office is 49 St Richards Road, Otley, LS21 2AL.

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 Companies Act 2006.

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

2.2. Incoming Resources

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 the income receivable can be measured reliably.

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

2.3. 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	20% Reducing balance
Fixtures & Fittings	15% Reducing balance
Computer Equipment	33% Reducing balance

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

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**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	35,933	-	35,933
Grants	-	10,706	10,706
	35,933	10,706	46,639

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	38,034	-	38,034
Grants	-	-	-
	38,034	-	38,034

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	1,713	1,495

5. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
Raising funds	1,787	-	1,787
Animal welfare and associated activities	-	26,096	26,096
	1,787	26,096	27,883

	Activities undertaken directly	Support costs (see note 6)	2024 Total
	£	£	£
Raising funds	3,866	-	3,866
Animal welfare and associated activities	-	23,320	23,320
	3,866	23,320	27,186

6. Support Costs

	2025 Animal welfare and associated activities	2024 Animal welfare and associated activities
	£	£
Premises expenses	5,622	6,435
General administration	18,752	15,390
Depreciation	1,713	1,495
Interest payable	9	-
	26,096	23,320

7. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

8. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	3,411	2,436	2,816	8,663
Additions	-	-	1,979	1,979
As at 31 December 2025	3,411	2,436	4,795	10,642
Depreciation				
As at 1 January 2025	1,640	806	1,265	3,711
Provided during the period	354	245	1,114	1,713
As at 31 December 2025	1,994	1,051	2,379	5,424

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Net Book Value				
As at 31 December 2025	1,417	1,385	2,416	5,218
As at 1 January 2025	1,771	1,630	1,551	4,952

9. **Stocks**

	2025	2024
	£	£
Stock	880	880

10. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	16,781	1,397

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

	2025	2024
	£	£
Other creditors	9,698	8,248
Accruals and deferred income	-	817
	9,698	9,065

12. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	22,634	58,579	(24,499)	56,714
Restricted funds				
Tracking Project	-	10,706	(3,384)	7,322
Total funds	22,634	69,285	(27,883)	64,036

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	8,371	41,449	(27,186)	22,634
Total funds	8,371	41,449	(27,186)	22,634

13. **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.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	4,416	4,916

Number of trustees reimbursed for expenses during the year was 1 (2024: 1)

At 31 December 2025 £9,698 (2024: £8,248) was owed to trustees.

14. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

15. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	35,933	38,034
Grants	10,706	-
	46,639	38,034
Charitable Activities:		
Fund Raising		
Sale of goods or services	22,646	3,415
	22,646	3,415
	69,285	41,449
EXPENDITURE ON:		
Raising funds		
Opening stock and work in progress	(880)	(1,000)
Purchases	(1,787)	(3,746)
Closing stock and work in progress	880	880
	(1,787)	(3,866)
Charitable Activities:		
Animal welfare and associated activities		
Rent	(2,263)	(2,235)
Light and heat	(3,359)	(4,200)
Computer software, consumables and maintenance	(2,292)	-
Repairs, renewals and maintenance	(2,570)	(731)
Insurance	(356)	(329)
Education & research	(2,842)	(1,671)
Veterinary fees	(4,178)	(2,471)
Animal feed	(2,127)	(4,631)
Printing, postage and stationery	(805)	(1,581)
Other animal consumables	(3,474)	(3,261)
Advertising and marketing costs	(60)	(205)
Accountancy fees	(48)	(150)
Legal fees	-	(360)
Depreciation of plant and machinery	(354)	(442)

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Depreciation of fixtures and fittings	(245)	(288)
Depreciation of computer equipment	(1,114)	(765)
Other interest payable	(9)	-
	(26,096)	(23,320)
	(27,883)	(27,186)
NET INCOME	41,402	14,263