The Littlest Wildlife Hotel

Trustees Annual Report and Accounts
Year ended 31 December 2025
Charity number 1208863

Trustees Annual Report

Reference and administrative details

Item	Details
Registered name	The Littlest Wildlife Hotel
Charity number	1208863
Structure	Charitable Incorporated Organisation, foundation model
Registered	27 June 2024
Principal address	Kempstown, Alswear, South Molton, Devon EX36 4JJ
Trustees	Nicola Rule-Jackson, Chair; Kennedie Deanna Redpath; Valerie Jackson; Elizabeth Jane Smith; Maureen Little

Objectives and activities

The charity exists for the public benefit to relieve the suffering of British wildlife in need of care and attention. It provides and maintains a rescue, rehabilitation and release service for injured, sick and orphaned wildlife and advances public education about the needs and care of British wildlife.

During the year the charity continued to operate its wildlife rescue service, provide care and rehabilitation, respond to public enquiries and support awareness of wildlife welfare. The trustees have had regard to the Charity Commission guidance on public benefit when planning and delivering these activities.

Achievements and performance

During 2025, the charity secured a rescue vehicle and rescued or rehabilitated hedgehogs, pigeons, birds of prey and mustelids. Trustees approved this summary for the annual report.

Financial review

Total receipts for 2025 were £73,784.80 and payments were £71,136.16, giving net receipts of £2,648.64. The £52,439 Yatman legacy was unrestricted; there were no restricted or designated funds and no reserves policy was in place during 2025. Cash at 31 December 2025 is £7,789.55 (£4,202.24 at HSBC and £3,587.31 in PayPal). A £6.73 PayPal refund received on 13 July is linked by reference to the £7.99 Apple Services payment made the same day; it is recorded as a refund receipt, with no separate HSBC transaction expected. The £550 horsebox deposit is additional to the £2,475 price, wholly paid by the charity and non-refundable. Opening cash of £5,140.91 plus net receipts of £2,648.64 agrees to closing cash of £7,789.55. The £15 PayPal payment to Nicola Rule-Jackson reimbursed items bought for the charity on her personal card; trustees confirmed the charitable purpose, supporting record and proper authorisation. Figures are calculated from unrounded records; displayed amounts are rounded to the nearest pound and may differ by £1 from rounded line items.

The charity remained dependent on donations, fundraising and volunteer support. The principal spending areas were direct animal care, veterinary treatment and feed; premises and utilities; vehicles; animal housing; and other equipment used in the rescue service.

At 31 December 2025 the charity had no reserves policy. The £52,439 Yatman legacy was unrestricted; there were no restricted or designated funds. Unrestricted free reserves are estimated at £7,789.55, comprising year-end cash and excluding fixed assets. Trustees confirmed there were no liabilities or material commitments at year end. The

cash is held to meet ongoing animal care, veterinary, feed, premises, utility, insurance and vehicle costs and to respond to unexpected rescue needs. Trustees have acknowledged that no policy was in place during 2025 and will consider adopting one for the future.

Structure governance and management

The charity is governed by its foundation CIO constitution. Trustees are responsible for strategy, oversight, safeguarding, financial control and compliance. New trustees are selected for relevant skills and experience and receive an introduction to the charity's activities and responsibilities.

The charity had no employees during the year. Its work was undertaken by trustees and volunteers. No trustee remuneration or benefits were reported. The £15 PayPal payment on 11 April to Nicola Rule-Jackson reimbursed charity items bought on her personal card; it is disclosed as a trustee expense reimbursement. Trustees confirmed the supporting record, charitable purpose and proper authorisation. PayPal movements of £350 on 3 June and £300 on 19 June to the Chair match same-day HSBC credits and are treated as internal transfers.

Risk management

The principal risks are the cost and availability of suitable wildlife accommodation, veterinary care, food, utilities and vehicles, together with safeguarding, volunteer capacity and compliance. The trustees manage these risks through operational policies, appropriate insurance, expenditure oversight and maintenance of cash reserves.

Trustees responsibilities and approval

The trustees are responsible for keeping accounting records that disclose the charity's financial position with reasonable accuracy, safeguarding the charity's assets and preparing the annual report and accounts in accordance with the Charities Act 2011 and applicable regulations.

Trustee approval and filing status

Confirmed by trustees: the £52,439 legacy was unrestricted; there were no restricted or designated funds.

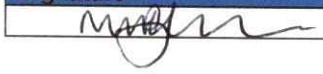
Approved by trustees: no reserves policy existed in 2025; estimated free reserves were £7,789.55, held for core rescue costs and urgent needs. Trustees will consider a future policy.

Confirmed by trustees: Annual Return governance, safeguarding, volunteer/contractor, serious incident and commitment answers.

Confirmed and approved: the £15 reimbursement was for charity items, supported and properly authorised; it is disclosed as a trustee reimbursement.

Confirmed: the £6.73 PayPal refund linked to the £7.99 Apple Services payment is included in receipts and the PayPal closing balance.

Approved by the trustees on 24th October 2026 and signed on behalf of the board by an authorised trustee:

Signature	Name	Role
	Nicola Rule-Jackson	Chair of trustees

Receipts and Payments Account

Receipts	2025 £	2024 £
Donations and fundraising receipts	21,339	
Legacy	52,439	
Apple Services payment refund	7	
Total receipts	73,785	23,335

Payments	2025 £	2024 £
Administration, governance and fundraising costs	1,322	
Animal care, veterinary and feed costs	22,438	
Other charitable activity costs	6,866	
Payment processing fees	200	
Premises, utilities, storage and insurance	12,866	
Purchase of vehicles, animal housing and equipment	25,577	
Sessional and contractor support	113	
Trustee reimbursement for charity items - Nicola Rule-Jackson	15	
Vehicle, fuel and transport costs	1,738	
Total payments	71,136	12,953
Movement in cash funds	**2025 £**	**2024 £**
Net receipts	2,649	10,382
Cash funds brought forward	5,141	[see note 4]
Cash funds carried forward	7,790	[see note 4]

Statement of Assets and Liabilities

Cash funds	2025 £
HSBC current account	4,202
PayPal account, derived from transaction records	3,587
Total cash funds	7,790

Other monetary assets

Other monetary assets: the £550 horsebox deposit was wholly paid by the charity, is additional to the £2,475 purchase price and is non-refundable. The £6.73 PayPal receipt is a refund linked to the 13 July Apple Services payment of £7.99. It is included as a refund receipt and in the PayPal closing balance; no separate HSBC transaction is expected.

Assets retained for the charity's own use

The retained-asset schedule lists gross costs of £25,577.48. The £383.50 previously queried is explained: Wade Bulmer received £180 and £150 for repairing and maintaining a faulty door at the rescue; ECL Plastics received £28.50 for charity-pot sticky labels; and Frederieke van Ell received £25 for Land Rover change-of-detail documents. The £330 is premises repair and maintenance; the labels and document fee are operating costs. The £90 hedgehog houses and £400 holding pen were held and in use at year end. The Land Rover (£11,495 listed) was paid for by the charity and used solely for charity work; Nikki Rule-Jackson is the V5C keeper. Trustees confirmed they reviewed the relevant Land Rover paperwork. Horsebox payments total £3,025 (£2,475 price plus a £550 additional deposit); the deposit was wholly paid by the charity and is non-refundable. The £550 is part of the charity's cost of the horsebox held for its work. Trustees approved the working asset-recording standard: durable items costing £250 or more with expected use beyond one year are listed individually; related lower-cost items are grouped when material.

Liabilities

The trustees confirmed that there were no liabilities at 31 December 2025. This remains subject to the independent examiner's review.

Notes to the Accounts

1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. The trustees confirmed that the £52,439 Yatman legacy was unrestricted and that there were no restricted or designated funds. Amounts in the tables are rounded to the nearest pound; totals are calculated from unrounded records and may differ by £1 from the sum of rounded line items.

2 Legacy

Legacy income includes £52,439 received from the estate of Linda Rosemary Yatman. The trustees confirmed that the legacy was unrestricted.

3 Trustees and related parties

Trustees report no remuneration or benefits. The £15 PayPal payment to Nicola Rule-Jackson on 11 April reimbursed items she bought for the charity on her own card. Trustees confirmed the supporting record, charitable purpose and proper authorisation; the payment is disclosed as a trustee expense reimbursement. PayPal movements of £350 on 3 June and £300 on 19 June to the Chair match same-day HSBC credits and are treated as internal transfers.

4 Prior-year cash correction

The 2024 report used statement opening balances as year-end balances. The cash brought forward in these accounts has been corrected to the actual 31 December 2024 HSBC balance of £4,781 and PayPal balance of £360. The independent examiner is asked to review the presentation of the prior-year comparative and correction as part of the examination.

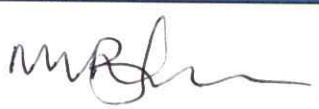
5 PayPal withdrawal and deposit

The £300 PayPal withdrawal dated 26 August matches the £300 Octopus electricity collection on the same date, as confirmed by the trustees. It is included once within premises and utilities. The PayPal export records a £6.73 "Bank Deposit to PP Account" entry on 13 July. PayPal reference 2AV647028D529810X links it to the £7.99 Apple Services payment on the same date. The £6.73 is treated as a refund receipt to PayPal and included in receipts; a separate HSBC transaction is not expected.

6 Guarantees and secured debts

The trustees confirmed that the CIO had no outstanding guarantees and no debts secured by a charge over its assets at the year end.

Approved by the trustees on 26th October 2026 and signed on behalf of the board by an authorised trustee:

Signature	Name	Role
	Nicola Rule-Jackson	Chair of trustees

Independent Examiners Report

Report to the trustees of The Littlest Wildlife Hotel on the accounts for the year ended 31 December 2025, charity number 1208863.

[To be completed and signed by the appointed independent examiner after examining the accounting records and final accounts. Filing is ready once the examiner's report is completed and signed.]

Examiner detail	Completion
Name	CHRIS OWEN
Relevant qualification, if any	
Address	COURT FARM, NONITORS. WATCHET, SOMERSET, TA23 0TQ
Date	24-10-2026
Signature	