REGISTERED CHARITY NUMBER: 205858

Report of the Trustees and

Financial Statements for the Year Ended 31st December 2025

for

Bristol Animal Rescue Centre

Dunkley's
Statutory Auditor
Chartered Certified Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Bristol Animal Rescue Centre

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for the Year Ended 31st December 2025

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Bristol Animal Rescue Centre

Report of the Trustees
for the Year Ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The Objects of RSPCA Bristol and District Branch are:
TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY[1] [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

The Objects of our linked charity, the Bristol Dogs and Cats Home are:
"TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY[1], IN PARTICULAR, BUT WITHOUT LIMITATION, IN THE AREA, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY, BY ESTABLISHING AND MAINTAINING AN ANIMAL WELFARE CENTRE IN THE AREA FOR ANY ANIMALS IN NEED OF CARE OR MEDICAL ATTENTION"

[1]: "THE OBJECTS OF THE SOCIETY (AS AMENDED FROM TIME TO TIME) ARE "TO PROMOTE KINDNESS AND TO PREVENT OR SUPPRESS CRUELTY TO ANIMALS".

Our current strategy that covers the period from 2023-27 details the overarching goals and key activities to achieve them.

Achievements and Performance in report period
In line with our objectives for 2025 we achieved the following:

Objectives - Animals:

Objectives	**Achievements**
1. We will take action to prevent animals from experiencing poor welfare in the first place. 2. The animals identified as being most in need in our branch area will have better access to the services that they need to meet their welfare needs. 3. There will be increased accessibility of services to meet the needs of pet owners. 4. Where possible, we will support pets to stay in their homes. 5. We will prioritise our support to animals most in need in our branch area. 6. We will ensure animals in our care receive excellent standards of care and that their onward journey is one that maximises welfare for them.	● We delivered 1,335 community outreach animal welfare consultations. ● We delivered a successful community vaccination campaign for 165 dogs and cats. ● We provided neutering for 530 cats and 23 rabbits. ● We entered into a partnership with Bristol University and Langford Vets to deliver pet food and community information/advice sessions on a monthly basis at the university's Hartcliffe microcampus. ● We worked with a number of food banks to provide pet food to pet owners in need. ● We ran a campaign to help the public know what to do if they find a lost animal. ● We developed a welfare assessment tool to help us identify animals in most need and prioritise where our support can make the most impact. ● We continued to develop our fostering programme to provide in-home support to animals needing it during their recovery and rehabilitation. This benefited 133 animals in 2025. ● We provided emergency care to 151 sick or injured wildlife admissions. ● We passed the RCVS Practice Standards Scheme. ● We cared for a wide range of animals as shown in the table below.

Bristol Animal Rescue Centre

Report of the Trustees
for the Year Ended 31st December 2025

Animal home - animals cared for in 2025

	Dogs	Cats	Rabbits	Other animals	Total
Animals taken into care	344	268	30	76	**718**
Days care provided	9,703	8,800	1,028	2,753	**22,284**
Rehomed*	89	194	14	58	**355**

*Note: The number of animals rehomed (to new homes) is only a proportion of total animals taken in as many are strays that are returned to owner or occasionally we transfer some animals to other partner organisations, if for example they would benefit from a new rehoming audience or need specific facilities that we are unable to provide.

Clinic Activity Summary for 2025

Activity	Total
1. Consultations/ examinations (excluding outreach)	2,469
2. Neutering	632
3. Other Surgical procedures	259
4. Inpatients per 24hrs (All work types)	2,681
5. Outreach Clinic examinations/consultations	1,335
6. Microchipping	287
7. RSPCA Inspectorate Support (Examinations/ Reports/Court), may include support to Police) - hours	44.75
8. Wildlife Admissions	151

Objectives: People

Objectives	Achievements
7. Our team of staff and volunteers will be supported, engaged and motivated. 8. We will ensure that our organisation is diverse and inclusive. 9. We will maximise the support provided by volunteers to our organisation.	● We implemented a new HR system to create efficiencies in gathering, handling and reporting on staff information and to better support staff needs. ● We ran staff forums, all staff meetings, and a staff survey to ensure that staff are kept informed and can feed back on matters that are important to them. ● We ran workshops to start developing our organisational values and culture. ● At the end of the year we had 144 active volunteers, supporting our activities across the organisation. ● We carried out a volunteer survey to gather feedback on areas requiring development or additional support. ● We developed our volunteer communications and recognition.
10. Our community will understand what we do and why. 11. We will see increased engagement from our supporters. 12. We will ensure our activities continue to benefit people as well as their animals. 13. Everyone we interact with will have a positive experience.	● We ran a supporter survey and conducted market research relating to our brand to better understand our supporter wants and needs. ● We continued to develop our website and social media channels to keep service users and supporters up to date, increasing our social media reach and website traffic significantly compared to the previous year. ● The number of individual donations increased in 2025, compared to 2024. ● We undertook collaborative learning to help improve the supporter experience across the organisation.

Objectives - Organisational and financial sustainability:

Objectives	Achievements
14. We will have achieved financially sustainable growth and scale, and balance the budget to enable us to invest in the charity's core services. 15. We will have developed a more predictable, sustainable income base. 16. We will have increased our non legacy income levels.	• We continued to test new approaches to fundraising and focus on fundraising areas that bring the best return on investment. • Whilst still focussing on increasing non legacy income levels, we also acknowledged the importance of legacies to our sustainability and made improvements to our legacy relationship handling and promoting this giving opportunity. • We increased non legacy income compared to 2024.
17. We will have fit for purpose and cost effective facility provision that enables us to achieve the other long term goals above.	• We updated our aircon/ heating for our small animals unit and two catteries • We increased use of safe offsite areas for dog exercising • We continued to review options for relocation.
18. We will continue to operate in a safe manner. Risks will be effectively managed.	• We implemented actions from the independent health and safety audit undertaken in 2024 • We moved health and safety requirements onto our new HR system
19. We will have productive partnerships with other organisations in order to most effectively achieve our mission. 20. We will be working towards greater environmental sustainability in everything that we do.	• We continued successful partnerships through our community and corporate support work. • We carried out a carbon footprint exercise in conjunction with the National RSPCA
21. We will apply an innovative approach, including consideration of digital development needs.	• Our main digital review completed in 2024 but we continue to consider needs and development opportunities.
22. We will ensure that we comply with Charity Commission requirements and engage actively with the national RSPCA Governance Framework review.	• We established RSPCA Bristol and District Branch CIO in December 2025 (to go live in 2026) • We undertook a risk management review

Commitment to public benefit

Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our charitable aims and objectives and in continued work on our 2023 to 2027 Strategy. While Trustees believe that all activities to prevent cruelty to and enhance the wellbeing of animals also benefit the public, they have identified the following activities in particular that demonstrate our commitment to public benefit:

a) Providing free and low cost veterinary provision, through our outreach clinics and neutering programmes, for those members of the public who might otherwise find it difficult to access or pay for such services.
b) Taking responsibility for animals whose owners are no longer able to care for them.
c) Providing education, information and advice to children and adults on animal welfare matters.
d) Working with Bristol City Council to provide care and rehoming facilities for stray dogs.
e) Supporting the RSPCA Inspectorate to help people and their pets in greatest need.
f) Providing volunteering, corporate support, and employment opportunities.

Fundraising Compliance

We sustain our commitment to working with the Fundraising Regulator and the Fundraising Preference Service (FPS).

Specific assurances in response to current SORP requirements are provided as follows:

1. Our fundraising approach is based on the budgeted needs identified and approved by the Board of Trustees at the beginning of the financial year. We employ a small team of professional fundraisers to deliver the targets and initiatives set each year. Each member of the team receives regular training in compliance requirements and fundraising standards. We pursue a variety of fundraising activities throughout each twelve-month period and seek to involve suitably trained volunteers in many activities. We undertake fundraising in the areas of individual giving, corporates, community, trusts and grants, as well as carrying out marketing and communication activities to raise funds and awareness for our cause. The majority of our funds are received as legacies but we are seeking to increase the proportion of non legacy income.
2. We do not currently employ any third party fundraising agencies. We have Commercial Participation Agreements in place when working with commercial participators.
3. We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.
4. We monitor Fundraising activities by others in aid of our cause by ensuring that everyone volunteering to fundraise for us does so 'in aid' of us. Such fundraisers are also given guidance on best fundraising practice, and supplied with a specific logo stating that they are fundraising 'in aid of Bristol A.R.C.' to use with any materials that they create. During street or bucket collections, all volunteers are informed of the expected fundraising behaviour and policies.
5. We received 0 complaints about our fundraising activities during 2025. We received 2 suppression requests through the Fundraising Preference Service which were actioned according to our procedures to remain compliant.
6. In order to protect vulnerable people with regard to our fundraising activities all members of our Fundraising and Communications Team understand the requirements of The Fundraising Regulator's Code of Fundraising Practice's core principles and this forms part of new staff inductions. This information has also been used to inform our policy on vulnerable donors.
7. A full review of the new Code of Fundraising Practice, which came into effect on 1 November 2025, was undertaken by the Head of Fundraising and Communications to ensure our fundraising policies and training materials and methods are up to date.

Trustees continue to keep a close eye on our supporter engagement activities and ensure we meet the expectations of the public in terms of our use and accountability for the information they choose to provide to us in compliance with data protection requirements.

Financial Review

Total income for the year was £2 million, a 25% decrease compared to 2024 income (£2.7 million). The decrease was mainly due to a downturn in legacy income. However, this was partially offset by an increase in adoption income as a result of the successful fostering programme.

Expenditure increased by 16% to £2.2 million (£1.9 million – 2024). The increase was partly in relation to staff costs due to increases in staff costs, and employers NI. Premises and maintenance costs also account for the increase due to the rising costs in energy and insurance. All other running costs increased slightly to also account for the overall increase.

Our overall portfolio market value at the year end had grown in value by 7%, driven by strengthening markets. The performance of the portfolio generated an overall gain for the year of £118k (£151k gain - 2024).

Overall, the net position for the year was a £37k deficit (2024 £937k net surplus) which was a £168k improvement on budget.

Reserves policy

The policy aims to reflect the Trustees' objective of maintaining a sound financial base for the charity that enables both stability and growth. To achieve this, the Trustees seek to manage the charity's financial reserves in accordance with the policy and the requirements of the charity's Risk Management Strategy.

Definition of reserves. In accordance with the Charity Commission's guidance CC19: Charity Reserves — Building Resilience, the Trustees define reserves as that part of the charity's unrestricted funds freely available to spend on any of its purposes. This excludes tangible fixed assets used in delivering charitable activities, designated funds earmarked by the Trustees for specific future purposes, and restricted funds held for donor-specified purposes.

The charity will hold financial reserves in accordance with the following structure:

1. Operational contingency (free reserves)

A sum equivalent to nine months' operating costs is held as a freely available reserve. This provides a buffer against urgent or unforeseen events that could disrupt the charity's ability to operate — for example, a significant and sudden decline in income.

As at 31 December 2025, this equates to £1.6m, representing the charity's free reserves as defined above.

2. Capital projects/relocation fund (designated)

A designated fund is maintained to contribute to the costs of a potential site relocation. The charity's current site faces increasing pressure from surrounding development, and the Trustees have been progressing feasibility work on a move. Cost estimates — including but not limited to land acquisition, demolition, and construction — continue to be refined as the programme develops. Trustees will review the fund level annually and assess progress against relocation milestones alongside a review of the organisation's performance and overall reserves level. If relocation does not proceed, the Trustees will formally resolve the future application of these designated funds at that point.

As at 31 December 2025, the reserves held for significant capital projects amount to £2.7m.

3. Fixed assets (designated)

Buildings and equipment used to provide our core rehoming and clinic services are classified as designated funds and represented in fixed assets on the balance sheet. These assets are not freely available and are excluded from the free reserves figure above.

As at 31 December 2025, this amounts to £2m.

The charity holds assets which are subject to endowment restrictions and which are used directly in the furtherance of the charity's objects. These assets are included within tangible fixed assets in the balance sheet. The Trustees have not been able to separately identify the original endowment value attributable to these assets and, accordingly, no separate endowment reserve has been presented within the funds note. The Trustees have reviewed the position and are satisfied that the underlying assets continue to be applied in accordance with the purposes of the endowment. The carrying value of the related assets is included within unrestricted tangible fixed assets disclosed in the financial statements.

The specific sums held will be quantified annually, together with any changes to the charity's Risk Management profile, and represented in the accounts in accordance with the structure noted above. The Trustees intend to sustain the level of reserves to ensure that they can meet all these contingencies with the aim of continuing the commitments to animal welfare that the Charity has taken responsibility for. It is the intention of the Trustees to review this policy and agree on any revisions annually.

Risk management

The Trustees are responsible for identifying and managing the major risks facing the Charity that might significantly alter or undermine the capacity of the Charity to fulfil its objectives. Risks are classified in the headings below in a risk management register that is regularly reviewed.

The major risks to which the Charity is exposed, as identified by the Trustees is summarised under four headings in the risk register as follows:

- **Governance** e.g. oversight of strategy; Trustee recruitment, retention and expertise; management of conflicts of interest.
- **Operational** e.g. Animal welfare; commercial contracts; asset security; health & safety; IT systems.
- **People** e.g. recruitment and retention; safeguarding; compliance with HR legal requirements.
- **Financial** e.g. investments; cash handling; debtors; fraud; budgetary controls.

Risks were reviewed on a regular basis throughout the year at Trustee subcommittee meetings and reported back to the Board on a regular basis, with an updated risk register being presented and approved by Trustees at least annually.

As a result of the reviews, Trustees confirmed that they are satisfied with arrangements for managing the risks identified and are currently satisfied with the risk scores for each area

Remuneration and expenses

The Board of Trustees have overall responsibility for ensuring the Charity delivers its objectives in full compliance with relevant legislation and related guidance from the Charity Commission. The Board delegates responsibility for the day-to-day operations of the Charity to the CEO and Senior Management and Leadership Team. All Trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 9 to the accounts.

A remuneration committee reviews the pay of all staff annually.

Related party relationships

Each Trustee completes a register of interests and related party transactions; this register is updated annually and whenever any relevant changes occur.

The Charity is guided by national policy as stated by the national RSPCA. In the furtherance of its aims, it also has relationships with other animal welfare charities, professional bodies, local authorities and the Royal College of Veterinary Surgeons. Through its clinic, the Charity occasionally works with the other private vet practices within the Branch area concerning developments in animal welfare practice and in the provision of out of hours veterinary cover. Through its Animal Home, the Charity works with Bristol City Council to manage the welfare and care of stray dogs in Bristol and liaises with RSPCA and other animal welfare centres to locate appropriate rehoming opportunities for animals in its care. Through its Fundraising and Communications team, the Charity works with a range of corporate, charity and media stakeholders to further the objectives of the Charity.

Principal funding

The Charity's two main areas of funding are legacies and donations. In 2025 the total amount of legacies received was £1.3m. Donations received totalled £293k. Income from charitable activities totalled £245k. The Trustees recognise that legacy income is unpredictable and are therefore committed to increasing the proportion of non-legacy income over the next 5 years.

Material investment policy

The Trustees wish to pursue an investment strategy of diversified assets predominantly including Government bonds and other fixed interest securities, UK and overseas shares, property and cash deposits, but not excluding alternative investments that may use derivatives for hedging purposes, private equity, commodities and foreign currencies.

Providing an income from the designated investments is a primary objective for supplementing the Charity's other sources of income. The capital value of the investment portfolio should be maintained in real terms, after allowing for the effects of inflation, over the medium to long term, commensurate with the level of risk the Trustees deem necessary in achieving these objectives.

The Investment Manager is required to provide quarterly reports to include portfolio valuation of all investments held, detailed transaction and income statements, investment review, and commentary. Each year, statements provide accounting information on all taxes deducted from income received. Additionally, each year the Investment Manager presents their investment portfolio review to the Trustees, and ad hoc valuations are available upon request with electronic versions online.

The Trustees are required to review the Investment Policy Statement each year. Any change in policy or the investment objectives is conveyed to and agreed with the Investment Manager on a timely basis. The current policy includes strict guidelines on the type of investments the Trustees believe to be compatible with the ethical position of the Charity, including the avoidance of investments in companies involved in animal testing, factory farming, vivisection, fur products, tobacco, weapons manufacturing, and environmentally destructive activities. In line with the 2022 Butler-Sloss v Charity Commission ruling and CC14 guidance, the Trustees also recognise their discretion to align investments with the charity's mission, excluding opportunities that conflict with BARC's purposes or risk reputational harm, even where they may offer strong financial returns.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Bristol and District Branch (Charity Number: 205858) was originally formed under the title of The Bristol and Clifton Branch in 1842 as an unincorporated body. The Charity Commissioners granted a certificate of incorporation of the Trustees of the charity by the name of "The Incorporated Trustees of the RSPCA – Bristol and District Branch". The certificate was issued on 13 April 2006. The branch is governed in accordance with the rules set by the national charity the Royal Society for the Prevention of Cruelty to Animals.

Report of the Trustees for the Year Ended 31st December 2025

Bristol Dogs and Cats Home is governed by a Scheme set up on 4 December 1953 by an order of the Charity Commission. On 27 June 2012 a resolution was passed that "The Bristol Dogs and Cats Home Trust" ("the Trust") be constituted as the managing Trustee of Bristol Dogs and Cats Home ("the Home").

The Branch and the Home are registered with the Charity Commission for England and Wales as linked charities sharing the same number.

In January 2018, the two charities adopted the working names of Bristol Animal Rescue Centre (Bristol A.R.C.) to enable them to promote their charitable activities on behalf of Bristol's animals more effectively to the public.

In December 2025 the Trustees registered RSPCA Bristol & District Branch CIO - a Charitable Incorporated Organisation. National RSPCA had requested all RSPCA branches to transition to this new structure and in addition, the Trustees of RSPCA Bristol & District Branch and Bristol Dogs and Cats Home felt that it would be clearer for supporters if we transitioned from two linked charities into one CIO. As well as bringing more transparency for supporters, it would be a more efficient way to administer the charity. This change will not impact our Mission or day to day activities, which will remain the same. Whilst the registration took place in December 2025, the transfer of the previous two charities into the one CIO did not take place until April 2026.

Governance

The Trustees will continue to closely monitor the financial operations of the charity with the CEO and Senior Management Team and seek the professional guidance of the charity's professional financial and investment advisors. Ongoing monitoring will also continue to ensure compliance for our fundraising and communication activities. Trustees undertake training courses on governance and other relevant subjects.

Recruitment and training of trustees

The managing Trustees are the Incorporated Trustees of the RSPCA Bristol and District Branch. The Board of Trustees is elected every year from the members of the RSPCA Bristol Branch at the Annual General Meeting of the Branch. The Board must consist of not less than five or more than fourteen elected by the members, plus 3 co-opted Trustees are allowed at any one time. It is a requirement that Trustees have been members of the Branch for 3 months or more.

Each year Trustees review the skills and experience the Board requires. Role descriptions for new trustees are drafted with reference to the results of this review and advertised widely online. Supporters of the Charity who express an interest in the Trusteeship are initially offered the opportunity to meet with the Chair, other Trustees and/or the CEO to discuss the role and responsibilities of the Trusteeship in relation to the Charity's activities. If appropriate, they are then invited to attend a number of Board meetings as observers.

The Directors of the Trust are the Branch Trustees.

An information pack containing Charity Commission CC3, RSPCA Animal Welfare Policies, and Guidelines for Branch Trustees and other relevant information is provided for each Trustee. In addition, all new Trustees have an induction at the Charity's Albert Road HQ meeting with the CEO and Senior Managers, touring the site and being introduced to staff. Trustees are also provided with full copies of the current Strategy Plan, Annual Report and Accounts and meeting minutes. Information is provided about Trustee training days organised both internally and by external providers.

Report of the Trustees for the Year Ended 31st December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
205858

Principal address
48-50 Albert Road
St Philips
Bristol
BS2 0XA

Trustees
B Davies (appointed 1.1.26)
J Valentine (appointed 29.4.26)
J Snow (resigned 31.3.25)
L Harper (resigned 1.1.26)
V Farrelly (resigned 1.1.26)
S Bolt (resigned 1.9.25)
R Peek (resigned 21.4.26)
M Lee (appointed 30.6.25)
L Trotti (appointed 30.6.25)
G Beamish (appointed 30.6.25)
K Webber (appointed 30.6.25)
N Harrison (appointed 30.6.25)
S Cheetham
J Burge
G Staneva

Auditors
Dunkley's
Statutory Auditor
Chartered Certified Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4J

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual 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 & 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 these financial statements, the trustees are required to:

1.select suitable accounting policies and then apply them consistently;
2.observe the methods and principles in the Charities SORP (FRS 102) second edition 2019 (updated 2024);
3.make judgements and estimates that are reasonable and prudent;
4.state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5.prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

Report of the Trustees
for the Year Ended 31st December 2025

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 15/06/2026 and signed on its behalf by:



.....
Trustee

Report of the Independent Auditors to the Trustees of
Bristol Animal Rescue Centre

Opinion
We have audited the financial statements of Bristol Animal Rescue Centre (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31st December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the charity's remuneration policies, bonus levels and performance targets;

- any matters we identified, having obtained and reviewed the charity's documentation of their policies and procedures relating to:

o identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

o detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

o the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of management override of controls, and revenue recognition.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- enquiring of management, concerning actual and potential litigation and claims;

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of Bristol Animal Rescue Centre

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dunkley's
Statutory Auditor
Chartered Certified Accountants
Woodlands Grange
Woodlands Lane
Bradley Stoke
Bristol
BS32 4JY

Date: 16/06/2026

Bristol Animal Rescue Centre

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	3	1,484,795	-	188,818	1,673,613	2,402,738
Charitable activities	6					
Charitable activities		228,614	-	16,397	245,011	202,073
Other trading activities	4	33,505	-	-	33,505	40,742
Investment income	5	52,791	-	-	52,791	48,599
Other income		-	-	-	-	100
Total		1,799,705	-	205,215	2,004,920	2,694,252
EXPENDITURE ON						
Raising funds	7	392,625	-	-	392,625	288,313
Charitable activities	8					
Charitable activities		1,465,186	89,169	213,106	1,767,461	1,578,729
Total		1,857,811	89,169	213,106	2,160,086	1,867,042
Net gains on investments		-	117,973	-	117,973	109,913
NET INCOME/(EXPENDITURE)		(58,106)	28,804	(7,890)	(37,192)	937,123
Transfers between funds	19	863,588	(863,588)	-	-	-
Net movement in funds		805,482	(834,784)	(7,890)	(37,192)	937,123
RECONCILIATION OF FUNDS						
Total funds brought forward		827,604	5,477,049	10,529	6,315,182	5,378,059
TOTAL FUNDS CARRIED FORWARD		1,633,086	4,642,265	2,639	6,277,990	6,315,182

The notes form part of these financial statements

Bristol Animal Rescue Centre

Balance Sheet
31st December 2025

	Notes	Unrestricted fund £	Designated funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	13	-	1,989,820	-	1,989,820	2,077,049
Investments	14	-	1,532,605	-	1,532,605	1,428,339
		-	3,522,425	-	3,522,425	3,505,388
CURRENT ASSETS						
Stocks	15	32,177	-	-	32,177	30,476
Debtors	16	973,874	275,350	-	1,249,224	1,984,682
Cash at bank		750,239	844,490	2,639	1,597,368	924,168
		1,756,290	1,119,840	2,639	2,878,769	2,939,326
CREDITORS						
Amounts falling due within one year	17	(123,204)	-	-	(123,204)	(129,532)
NET CURRENT ASSETS		1,633,086	1,119,840	2,639	2,755,565	2,809,794
TOTAL ASSETS LESS CURRENT LIABILITIES		1,633,086	4,642,265	2,639	6,277,990	6,315,182
NET ASSETS		1,633,086	4,642,265	2,639	6,277,990	6,315,182
FUNDS	19					
Unrestricted funds					6,275,351	6,304,653
Restricted funds					2,639	10,529
TOTAL FUNDS					6,277,990	6,315,182

The financial statements were approved by the Board of Trustees and authorised for issue on 15/06/2026 ..... and were signed on its behalf by:



.....
Trustee

The notes form part of these financial statements

Bristol Animal Rescue Centre

Cash Flow Statement
for the Year Ended 31st December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	622,349	115,082
Net cash provided by operating activities		622,349	115,082
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,940)	(12,667)
Sale of tangible fixed assets		-	100
Sale of fixed asset investments		-	-
Investment management fees		(13,707)	(13,895)
Proceeds from the sale of investments		146,358	355,384
Purchase of investments		(111,998)	(165,965)
Interest received		15,649	7,926
Dividends received		37,142	40,673
Net cash provided by investing activities		71,504	211,556
Change in cash and cash equivalents in the reporting period		693,853	326,638
Cash and cash equivalents at the beginning of the reporting period		937,451	610,803
Cash and cash equivalents at the end of the reporting period		1,631,304	937,451

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31st December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25	31.12.24
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(37,192)	937,123
Adjustments for:		
Depreciation charges	89,169	83,826
Gain on investments	(117,973)	(127,315)
Profit on disposal of fixed assets	-	(100)
Interest received	(15,649)	(7,926)
Dividends received	(37,142)	(40,673)
Investment management fees	13,707	13,895
(Increase)/decrease in stocks	(1,701)	(11,285)
Decrease in debtors	735,457	(749,734)
Decrease in creditors	(6,327)	17,271
Net cash provided by operations	622,349	115,082

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25	Cash flow	At 31/12/25
	£	£	£
Net cash			
Cash at bank	924,168	673,200	1,597,368
Cash held in investments	13,283	20,653	33,936
	937,451	693,853	1,631,304
Total	937,451	693,853	1,631,304

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These financial statements consolidate the results of the Bristol and District Branch of the Royal Society for the Prevention of Cruelty to Animals and those of the Bristol Dogs and Cats Home which are linked charities.

Going Concern
The financial statements have been prepared on a going concern basis.

The trustees have considered the charity's financial position, including its level of unrestricted reserves and cash balances, and have prepared forecasts covering a period of at least twelve months from the date of approval of the financial statements.

The charity is dependent on legacy income, which can fluctuate significantly from year to year. The trustees have considered the potential variability in legacy receipts and are satisfied that the charity has sufficient reserves to continue in operational existence for the foreseeable future.

Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

Charitable activities income generated through clinic and rehoming fees are recognised at point of sale. Retail shop and rental income is also recognised at point of sale with general fundraising income being recognised at point of receipt.

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

continued...

1. ACCOUNTING POLICIES - continued

Income
On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Donated goods are recognised at the point of donation where the value is measurable, otherwise they are recognised at the point of sale and at the actual value realised for the sale of

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Expenditure and irrecoverable vat
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is partially exempt and irrecoverable VAT is allocated across cost categories using the support cost allocation basis set out below.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, being the proportion of staff costs:

	2025	2024
Raising funds	18.18%	19.17%
Charitable activities	81.82%	80.83%

The cost of raising funds includes investment management fees.

Tangible fixed assets
Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold building straight line over expected useful life (50 years)
Motor vans and equipment straight line over 4 - 5 years
Freehold land not depreciated

Items of equipment are capitalised where the purchase price exceeds £2,000

Stocks
Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Investment income and gains and losses are allocated to unrestricted funds.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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1. ACCOUNTING POLICIES - continued

Listed investments
Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

All creditors are unsecured. No security has been provided in respect of any liabilities.

Contingent Liabilities
The charity had no contingent liabilities at the reporting date.

Financial instruments
The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

The main risks arising from the charity’s financial instruments are credit risk and liquidity risk. The trustees review these risks on an ongoing basis.

Credit risk is primarily attributable to accrued income and is managed through regular review of balances.

Liquidity risk is managed by maintaining adequate cash reserves and monitoring forecast cash flows.

Accrued legacy income
Legacy income is accrued when receipt is considered probable, when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Taxation
The charity is exempt from corporation tax on its charitable activities.

2. ACCOUNTING ESTIMATES AND KEY JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

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3. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	292,826	245,300
Gift aid	30,874	35,297
Legacies	1,349,913	2,122,141
	1,673,613	2,402,738

4. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Shop income	9,362	9,656
Sundry rental income	24,128	25,487
Other fundraising income	15	5,599
	33,505	40,742

5. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Dividends received	37,142	40,673
Deposit account interest	15,649	7,926
	52,791	48,599

6. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	£	£
Dog warden income	Charitable activities	94,256	92,923
Grants	Charitable activities	33,587	12,413
RSPCA income	Charitable activities	44,313	32,113
Adoptions	Charitable activities	51,703	41,300
Subsidised vet fees	Charitable activities	21,152	23,324
		245,011	202,073

7. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Staff costs	198,174	148,592
Room hire and events costs	3,989	4,576
Fundraising costs	53,828	11,076
Support costs	102,302	85,050
	358,293	249,294

continued...

7. RAISING FUNDS - continued

Other trading activities

	31.12.25	31.12.24
	£	£
Printing and design	9,584	11,769
Subscriptions and licences	10,516	3,403
Travel and subsistence	525	452
Premise and maintenance costs	-	9,500
	20,624	25,124

Investment management costs

	31.12.25	31.12.24
	£	£
Portfolio management	13,707	13,895
Aggregate amounts	392,624	288,313

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	1,090,634	676,827	1,767,461

9. SUPPORT COSTS

	Support costs
	£
Staff costs (note 11)	523,279
Subscriptions, licences and charges	2,918
Travel and subsistence	5,564
Premises and maintenance costs	55,340
Insurance	22,498
Professional and legal	6,097
HR, training and development costs	8,387
Irrecoverable VAT	24,202
Miscellaneous costs	680
Depreciation	89,169
Governance costs	40,995
Sub-total	**779,129**

	Support costs
	£
Raising donations and legacies	102,302
Charitable activities	676,827
	779,129

continued...

		Governance costs
		£
Audit and accountancy		8,730
Professional and legal		32,265
Sub-total		**40,995**
Allocation of support and governance costs:		
Raising funds	7,543	
Charitable activities	33,542	

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

11. STAFF COSTS

	31.12.25	31.12.24
	£	£
Wages and salaries	1,314,193	1,208,525
Social security costs	134,907	104,161
Other pension costs	54,654	48,932
	1,503,754	1,361,618

The average monthly number of employees during the year was as follows:

	31.12.25	31.12.24
Charitable	33	42
Fundraising	7	5
Support	17	10
	57	57

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.12.25	31.12.24
£60,001 - £70,000	-	1

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer, the Finance Manager, the Head of Fundraising and Communications , the Facilities, Health & Safety, and Administration Manager, the Animal Home Manager, the Head of Animal Operations and the People Business Partner.

The total employee benefits of the key management personnel were £366,586 (2024: £405,075).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2,402,738	-	-	2,402,738
Charitable activities				
Charitable activities	194,073	-	8,000	202,073
Other trading activities	40,742	-	-	40,742
Investment income	48,599	-	-	48,599
Other income	100	-	-	100
Total	2,686,252	-	8,000	2,694,252
EXPENDITURE ON				
Raising funds	203,263	-	-	203,263
Charitable activities				
Charitable activities	1,579,121	83,826	832	1,663,779

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated funds £	Restricted funds £	Total funds £
Total	1,782,384	83,826	832	1,867,042
Net gains on investments	109,913	-	-	109,913
NET INCOME/(EXPENDITURE)	1,013,781	(83,826)	7,168	937,123
Transfers between funds	(1,311,295)	1,312,666	(1,371)	-
Net movement in funds	(297,514)	1,228,840	5,797	937,123
RECONCILIATION OF FUNDS				
Total funds brought forward	1,125,118	4,248,209	4,732	5,378,059
TOTAL FUNDS CARRIED FORWARD	827,604	5,477,049	10,529	6,315,182

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1st January 2025	4,266,980	346,370	4,613,350
Additions	-	1,940	1,940
At 31st December 2025	4,266,980	348,310	4,615,290
DEPRECIATION			
At 1st January 2025	2,214,238	322,063	2,536,301
Charge for year	80,674	8,495	89,169
At 31st December 2025	2,294,912	330,558	2,625,470
NET BOOK VALUE			
At 31st December 2025	1,972,068	17,752	1,989,820
At 31st December 2024	2,052,742	24,307	2,077,049

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st January 2025	1,428,339
Revaluations	104,266
At 31st December 2025	1,532,605
NET BOOK VALUE	
At 31st December 2025	1,532,605
At 31st December 2024	1,428,339

There were no investment assets outside the UK.

continued...

14. FIXED ASSET INVESTMENTS - continued

	Listed securities	Cash	31.12.25	31.12.24
	£	£	£	£
Market value as at 1 January 2025	1,415,056	13,283	1,428,339	1,481,867
Additions	111,988	-	111,988	165,965
Disposals proceeds	(141,734)	-	(141,734)	(355,348)
Gains / (losses)	117,966	-	117,966	127,279
Cash movement	-	16,045	16,045	8,576
Market value as at 31 December 2025	1,503,277	29,328	1,532,605	1,481,867

Investments are market value comprise:	31.12.25	31.12.24
	£	£
Listed investments	1,503,277	1,415,056
Cash held by brokers	29,328	13,283
	1,532,605	1,428,339

15. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	32,177	30,476

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	6,603	29,254
Other debtors	7,126	3,867
VAT	1,557	11,766
Accrued income	1,206,194	1,910,178
Prepayments	27,744	29,617
	1,249,224	1,984,682

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	45,215	53,265
Social security and other taxes	31,353	41,514
Other creditors	18,440	17,638
Accruals and deferred income	28,196	17,115
	123,204	129,532

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18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.25	31.12.24
	£	£
Within one year	-	2,500

19. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	Transfers between funds	At 31/12/25
	£	£	£	£
Unrestricted funds				
General fund	827,604	(58,106)	863,588	1,633,086
Tangible fixed assets	2,077,049	(89,169)	1,940	1,989,820
Capital projects	3,000,000	117,973	(465,528)	2,652,445
Legacy contingency fund	400,000	-	(400,000)	-
	6,304,653	(29,302)	-	6,275,351
Restricted funds				
Kennel improvements	148	(148)	-	-
Outreach programme	-	284	-	284
Dog sensory garden	2,381	(277)	-	2,104
Animal friends insurance	3,000	(3,000)	-	-
The Prowting Charitable Foundation	5,000	(5,000)	-	-
Fostering Grant	-	251	-	251
	10,529	(7,890)	-	2,639
TOTAL FUNDS	6,315,182	(37,192)	-	6,277,990

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,799,705	(1,857,811)	-	(58,106)
Tangible fixed assets	-	(89,169)	-	(89,169)
Capital projects	-	-	117,973	117,973
	1,799,705	(1,946,980)	117,973	(29,302)
Restricted funds				
Kennel improvements	-	(148)	-	(148)
Outreach programme	1,500	(1,216)	-	284
Dog sensory garden	-	(277)	-	(277)
Animal friends insurance	-	(3,000)	-	(3,000)
The Prowting Charitable Foundation	-	(5,000)	-	(5,000)
Betty Phillips Charitable Trust	5,000	(5,000)	-	-
Fostering Grant	500	(249)	-	251
Gerrick Rose Animal Trust	2,006	(2,006)	-	-
RSPCA Pet Food Bank	150	(150)	-	-
RSPCA Cat Neutering Project	7,391	(7,391)	-	-
Legacy for Neutering Scheme	183,668	(183,668)	-	-
Pet Plan - Community Pet Support Project	5,000	(5,000)	-	-
	205,215	(213,105)	-	(7,890)
TOTAL FUNDS	2,004,920	(2,160,085)	117,973	(37,192)

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	1,125,118	1,013,781	(1,311,295)	827,604
Tangible fixed assets	2,148,209	(83,826)	12,666	2,077,049
Capital projects	1,700,000	-	1,300,000	3,000,000
Legacy contingency fund	400,000	-	-	400,000
	5,373,327	929,955	1,371	6,304,653
Restricted funds				
Kennel improvements	1,228	(705)	(375)	148
Rehoming staff room	246	(127)	(119)	-
Dog sensory garden	3,258	-	(877)	2,381
Animal friends insurance	-	3,000	-	3,000
The Prowting Charitable Foundation	-	5,000	-	5,000
	4,732	7,168	(1,371)	10,529
TOTAL FUNDS	5,378,059	937,123	-	6,315,182

continued...

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,686,252	(1,782,384)	109,913	1,013,781
Tangible fixed assets	-	(83,826)	-	(83,826)
	2,686,252	(1,866,210)	109,913	929,955
Restricted funds				
Kennel improvements	-	(705)	-	(705)
Rehoming staff room	-	(127)	-	(127)
Animal friends insurance	3,000	-	-	3,000
The Prowting Charitable Foundation	5,000	-	-	5,000
	8,000	(832)	-	7,168
TOTAL FUNDS	2,694,252	(1,867,042)	109,913	937,123

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	1,125,118	955,675	(447,707)	1,633,086
Tangible fixed assets	2,148,209	(172,995)	14,606	1,989,820
Capital projects	1,700,000	117,973	834,472	2,652,445
Legacy contingency fund	400,000	-	(400,000)	-
	5,373,327	900,653	1,371	6,275,351
Restricted funds				
Kennel improvements	1,228	(853)	(375)	-
Rehoming staff room	246	(127)	(119)	-
Outreach programme	-	284	-	284
Dog sensory garden	3,258	(277)	(877)	2,104
Fostering Grant	-	251	-	251
	4,732	(722)	(1,371)	2,639
TOTAL FUNDS	5,378,059	899,931	-	6,277,990

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,485,957	(3,640,195)	109,913	955,675
Tangible fixed assets	-	(172,995)	-	(172,995)
Capital projects	-	-	117,973	117,973
	4,485,957	(3,813,190)	227,886	900,653
Restricted funds				
Kennel improvements	-	(853)	-	(853)
Rehoming staff room	-	(127)	-	(127)
Outreach programme	1,500	(1,216)	-	284
Dog sensory garden	-	(277)	-	(277)
Animal friends insurance	3,000	(3,000)	-	-
The Prowting Charitable Foundation	5,000	(5,000)	-	-
Betty Phillips Charitable Trust	5,000	(5,000)	-	-
Fostering Grant	500	(249)	-	251
Gerrick Rose Animal Trust	2,006	(2,006)	-	-
RSPCA Pet Food Bank	150	(150)	-	-
RSPCA Cat Neutering Project	7,391	(7,391)	-	-
Legacy for Neutering Scheme	183,668	(183,668)	-	-
Pet Plan - Community Pet Support Project	5,000	(5,000)	-	-
	213,215	(213,937)	-	(722)
TOTAL FUNDS	4,699,172	(4,027,127)	227,886	899,931

Purposes of restricted funds

Wellbeing suite improvements	Appeal funds were allocated to make improvements in the Wellbeing Suite.
Kennel improvements	A grant from Animal Friends and an individual donation has been allocated to make improvements to kennel accommodation for the dogs in the Rehoming Centre.
Regular giving	Regular givers have requested that their contributions be allocated specifically to either dogs or cats upkeep.
RSPCA Regional Grant	RSPCA South West Regional Board awarded us a grant to carry out cat neutering.
Rehoming staff room	Restricted grant income for improvements to the animal home staff room.
Dog sensory garden	Public appeal to fund a new sensory garden for the dogs onsite.
Animal friends insurance	Vet fees towards french bulldogs and other high medical needs dogs.
The Prowting Charitable Foundation	Renovation of indoor training and roof grant.
Betty Phillips Charitable Trust	High medical needs dogs
R G Hill Charitable Trust	Venue hire for outreach clinic Knowle
RSPCA Pet Food Bank Team	Pet food bank
RSPCA Cat Neutering Project Grant	Cat neutering project
Neutering scheme - Robert Miscandlon	Neutering scheme
Pet plan	Community pet support project
Valerie White Memorial Trust	Fostering grant
Gerrick Rose Animal Trust	Small animal incubator

continued...

20. CONTINGENT LIABILITIES

The charity had no contingent liabilities.

21. RELATED PARTY DISCLOSURES

There were no related party transactions during the year requiring disclosure other than the remuneration of key management personnel as disclosed in note 11. (2024 £0).

22. POST BALANCE SHEET EVENTS

After the balance sheet date, Bristol Animal Rescue Centre was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission. The CIO became the successor charity to Bristol Animal Rescue Centre, which had previously operated as an unincorporated charity.
The trustees consider this to be a non-adjusting post balance sheet event, as the incorporation occurred after the reporting date and does not affect the financial position of the charity at the balance sheet date. Accordingly, no adjustments have been made to the figures included in these financial statements.

23. CONTINGENT ASSETS

As at 31 December 2025, there were no contingent assets. In the prior year, the charity had been notified of one legacy with a value of approximately £510,000. Receipt of funds is contingent on the granting of probate and/or the sale of properties, therefore income recognition criteria has not been met. Consequently no accrual has been made in the financial statements.

Bristol Animal Rescue Centre

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	292,826	245,300
Gift aid	30,874	35,297
Legacies	1,349,913	2,122,141
	1,673,613	2,402,738
Other trading activities		
Shop income	9,362	9,656
Sundry rental income	24,128	25,487
Other fundraising income	15	5,599
	33,505	40,742
Investment income		
Dividends received	37,142	40,673
Deposit account interest	15,649	7,926
	52,791	48,599
Charitable activities		
Dog warden income	94,256	92,923
Grants	33,587	12,413
RSPCA income	44,313	32,113
Adoptions	51,703	41,300
Subsidised vet fees	21,152	23,324
	245,011	202,073
Other income		
Gain on sale of tangible fixed assets	-	100
Total incoming resources	2,004,920	2,694,252
EXPENDITURE		
Raising donations and legacies		
Wages	172,056	130,842
Social security	20,220	12,630
Pensions	5,898	5,120
Room hire and events costs	3,989	4,576
Fundraising costs	53,828	11,076
	255,991	164,244
Other trading activities		
Printing and design	9,584	11,769
Subscriptions and licences	10,516	3,403
Travel and subsistence	525	452
Premise and maintenance costs	-	9,500
	20,624	25,124

Bristol Animal Rescue Centre

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	31.12.25 £	31.12.24 £
Other trading activities		
Investment management costs		
Portfolio management	13,707	13,895
Charitable activities		
Wages	696,298	816,155
Social security	65,104	61,841
Pensions	20,900	22,768
Clinic costs	187,080	124,894
Rehoming centre costs	120,439	110,679
Depreciation of Freehold property	-	76,159
Depreciation of Fixtures and fittings	-	6,525
Depreciation of Motor vehicles	-	1,142
	1,089,821	1,220,163
Support costs		
Wages	445,840	261,528
Social security	49,583	29,690
Pensions	27,856	21,044
Insurance	22,498	8,607
Telephone	-	16,934
Sundries	680	272
HR, training and development	8,387	9,780
Subscriptions and licences	2,918	2,923
Travel and subsistence	5,564	3,968
Website and development costs	-	2,741
Premise and maintenance costs	55,340	59,606
Irrecoverable VAT	24,202	5,550
Legal and professional fees	38,362	
Auditors' remuneration	8,730	6,300
Depreciation of Freehold property	80,674	-
Depreciation of Fixtures and fittings	8,495	-
Depreciation of Motor vehicles	-	-
	779,129	443,616
Total resources expended	2,160,086	1,867,042
Net (expenditure)/income before gains and losses	(155,165)	827,210
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	117,973	109,913
Net (expenditure)/income	(37,192)	937,123