ANIMAL SAMARITANS
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ANIMAL SAMARITANS
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ANIMAL SAMARITANS
Company No. 295345
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

The objectives of the Charity are:
To rescue and provide care and shelter for unwanted, abandoned, neglected and ill-treated animals;
To provide new homes for such animals wherever possible;
and to assist owners of pets to meet veterinary fees where owners are unable to meet such fees.
The Charity offers pet rescue and re-homing services and assistance with veterinary and food costs.

Public Benefit

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.

Achievements and Performance

Main Achievements

Significant activities
Charitable activities during the year continued to be that of pet rescue and rehoming services, providing shelter and care for pets in need, and assisting with veterinary fees.

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

Investment performance
Any sums of cash at any time belonging to the Charity and not needed as a balance for working purposes shall be treated as capital and invested. The current investment is held in a Liontrust Sustainable Future Managed Account. The investments must be constantly monitored, and we have engaged an independent financial advisor for this purpose. Regular meetings are held between the Trustees and the Advisor to review the current investment portfolio and increase the amount invested, particularly if a legacy is received.

Financial Review

Reserves Policy

The Charity's policy is to maintain its unrestricted funds, which are the free reserves of the Charity, at a sufficient level to cover the direct charitable expenditure and governance costs. The current level of reserves will more than adequately cover foreseeable expenditure.

The Charity does not have any specific restricted funds.

Total incoming resources amounted to £154,032 (2024: £162,697). Total expenditure amounted to £135,211 (2024: £120,166). A profit resulted of £18,821 (2024: Profit £42,531). When opening balances were taken into account, there are total funds of £698,637 (2024 £679,816) to carry forward.

Going Concern

The Trustees continue to adopt the going concern basis in preparing financial statements given their justifiable expectations that the Charity has adequate resources to continue its operational existence for the forseeable future.

Reference and Administrative Details

Trustees

Christine Bishop
Emma Woods
Brian Bishop
Elisabeth Brown

Charity Number

295345

Company Number

295345

Principal Address

76 Danson Crescent
Welling
Kent
DA16 2AS

Independent Examiner

Orchard Business Services AAT
Orchard Business Services
AAT
Orchard View, Pook Lane
Biddenden
Ashford
Kent
TN27 8JU

Statement of Trustees' Responsibilities

The trustees (who are also the directors of ANIMAL SAMARITANS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Christine Bishop

Trustee
Date

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

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.

Orchard Business Services AAT

05/08/2026
Orchard View, Pook Lane
Biddenden
Ashford
Kent
TN27 8JU

ANIMAL SAMARITANS
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**2**	106,444	135,133
Investments	**3**	8,678	10,405
Other	**4**	1,090	489
		116,212	146,027
EXPENDITURE ON:			
Raising funds	**6**	(7,899)	(6,537)
Charitable activities:	**6**		
Activity 1		(127,312)	(113,629)
		(135,211)	(120,166)
NET (EXPENDITURE)/INCOME		(18,999)	25,861
Gains on revaluation of fixed assets		39,742	16,670
NET MOVEMENT IN FUNDS		20,743	42,531
RECONCILIATION OF FUNDS:			
Total funds brought forward		679,816	637,285
TOTAL FUNDS CARRIED FORWARD	**14**	700,559	679,816

The notes on pages 7 to 10 form part of these financial statements.

ANIMAL SAMARITANS
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**10**	256	320
Investments	**11**	329,283	289,541
		329,539	289,861
CURRENT ASSETS			
Debtors	**12**	3,060	3,060
Cash at bank and in hand		368,828	392,769
		371,888	395,829
Creditors: Amounts Falling Due Within One Year	**13**	(868)	(5,874)
NET CURRENT ASSETS (LIABILITIES)		371,020	389,955
TOTAL ASSETS LESS CURRENT LIABILITIES		700,559	679,816
NET ASSETS		700,559	679,816
FUNDS OF THE CHARITY			
Unrestricted Funds		700,559	679,816
TOTAL FUNDS	**14**	700,559	679,816

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

Christine Bishop

Trustee
Date

The notes on pages 7 to 10 form part of these financial statements.

1. Accounting Policies

1.1. 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.

1.2. 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:

Computer Equipment	20% reducing balance

1.3. Investments

1.4. 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.

2. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	15,464	18,431
Legacies	90,980	116,702
	106,444	135,133

3. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	8,678	8,692
Dividends from investments	-	1,713
	8,678	10,405

4. Other Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Commission	1,090	489

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	64	80

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	301	7,598	7,899
Activity 1	119,105	8,207	127,312
	119,406	15,805	135,211

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Raising funds	-	6,537	6,537
Activity 1	113,549	80	113,629
	113,549	6,617	120,166

7. **Support Costs**

	Raising funds	Activity 1	2025 Total
	£	£	£
General administration	5,004	8,143	13,147
Depreciation	-	64	64
Governance costs	2,594	-	2,594
	7,598	8,207	15,805

	Raising funds	Activity 1	2024 Total
	£	£	£
General administration	4,149	-	4,149
Depreciation	-	80	80
Governance costs	2,388	-	2,388
	6,537	80	6,617

8. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	750	750

9. **Average Number of Employees**

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

10. **Tangible Assets**

	Computer Equipment
	£
Cost	
As at 1 January 2025	400
As at 31 December 2025	400
Depreciation	
As at 1 January 2025	80
Provided during the period	64
As at 31 December 2025	144
Net Book Value	
As at 31 December 2025	256
As at 1 January 2025	320

11. **Investments**

	Listed
	£
Cost or Valuation	
As at 1 January 2025	289,541
Revaluations	39,742
As at 31 December 2025	329,283
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	329,283
As at 1 January 2025	289,541

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	3,060	3,060

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

	2025	2024
	£	£
Trade creditors	118	5,124
Accruals and deferred income	750	750
	868	5,874

14. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Gains and losses	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	679,816	116,212	(135,211)	39,742	700,559
Total funds	679,816	116,212	(135,211)	39,742	700,559

	As at 1 January 2024	Income	Expenditure	Gains and losses	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	637,285	146,027	(120,166)	16,670	679,816
Total funds	637,285	146,027	(120,166)	16,670	679,816

15. **Transactions with Trustees**

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

	2025	2024
	£	£

16. **Related Party Disclosures**

ANIMAL SAMARITANS
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	15,464	18,431
Legacies	90,980	116,702
	106,444	135,133
Investments		
Dividends from other fixed asset investments - listed	-	1,713
Bank interest receivable	8,678	8,692
	8,678	10,405
Other		
Commission	1,090	489
	1,090	489
	116,212	146,027
EXPENDITURE ON:		
Raising funds		
Travel and subsistence expenses	(301)	-
Repairs, renewals and maintenance	-	(30)
Insurance	(898)	(651)
Office Costs	(1,049)	(1,557)
Postage	(829)	(594)
Advertising and marketing costs	(594)	(41)
Independent examiner's fees	(750)	(750)
Subscriptions	(276)	-
Bank charges	(80)	(60)
Sundry expenses	(528)	(466)
Accountancy fees	(2,462)	(2,388)
Consultancy fees	(132)	-
	(7,899)	(6,537)
Charitable Activities:		
Activity 1		
Veterinary Fees	(91,471)	(90,119)
Pet Food	(9,237)	(9,591)
Animal Transportation	(4,431)	(4,439)
Foster Home Supplies	(5,558)	(2,715)
Cattery Supplies	(5,739)	(4,920)
Waste Collection	(1,962)	(1,095)
Laundry	-	(72)

...CONTINUED

Other direct costs	(707)	(598)
Repairs, renewals and maintenance	(8,143)	-
Depreciation of computer equipment	(64)	(80)
	(127,312)	(113,629)
	(135,211)	(120,166)
NET (EXPENDITURE)/INCOME	(18,999)	25,861