Charity registration number: 702953

MILLSTREAM ANIMAL SHELTER (702953)
TRUSTEE'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Millstream Animal Shelter (702953)
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Millstream Animal Shelter (702953)
Trustee's Report For The Year Ended 31 December 2025

The trustee presents his report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objects of the charity are to relieve the suffering and distress of cats and other animals, provide food, shelter and veterinary care, prevent unwanted breeding and advance public education in animal care.

Public Benefit

The trustees have considered the Charity Commission guidance on public benefit and are satisfied that the charity continues to meet its public benefit obligations.

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

Structure, Governance and Management
Governing document
Millstream Animal Shelter was established by a trust deed dated the 19th of June 1990. It is registered as a charity with the Charity Commission. There are currently approximately 80 members.
Appointment of trustees
As set out in the Trust deed there can be a minimum of five and a maximum of ten trustees.
Upon election trustees serve for three year term. All members are circulated with invitations to nominate trustees prior to the AGM. Generally trustees have been involved with the Shelter for some time and are aware of their rights and obligations as trustees and they are made aware of the plans and financial position of the charity upon appointment.
Organisation
The board of trustee’s aims to meet regularly but all major decisions both financial and non-financial are discussed with all trustees before being put into effect.
Risk management
The trustees have conducted a review of the major risks to which the charity is exposed and this review is regularly updated at management meetings. Where appropriate, systems or procedures have been established to mitigate the risks, both financially and non-financially.
Objectives and activities
The objects of the charity are
- To relieve the suffering and distress of cats and other animals by the provision of food, shelter and veterinary care for unwanted, sick or ill-treated animals and wherever possible provide good homes for them.
- To prevent the unwanted breeding of animals.
- To advance public education in the needs and proper care of animals.

In furtherance of the foregoing objects but not otherwise the Trust shall have the following powers:
- To establish and maintain a centre or centres for treating unwanted sick or ill-treated animals under veterinary advice.
- To undertake the sheltering of animals parted from their owners.
- To make arrangements for the adoption of animals and educate the public as to their responsibility towards animal ownership.
- To purchase animals where it is considered in the animals best interest to do so.
- To take veterinary advice when euthanasia is the only alternative.
- To arrange the neutering of animals by the veterinary surgeons.
- To co-operate with other organisations having a similar charitable objective.

Achievements and Performance
We are presently operating with a regular staff of 8 plus a manager.
During year 2025 we rehomed 828 cats / kittens.
Again, many of our homes are initiated through our Facebook page which, whilst time saving in some respects, does involve our staff / trustees working out of hours with enquiries and calls.
Our Facebook appeals for food and shop donations have been phenomenal. We cannot thank our supporters enough for their response.
As the location being on site of our charity shop has become better known, along with the quality of our goods and our reasonable prices, so does its success go from strength to strength.
Times are very challenging in animal rescue, there are more and more pregnancies and unwanted and abandoned cats / kittens.

Plans for the future
The trustees, as always, expect to be able to continue the Charity's activities in keeping with their objectives.

We continue to improve our site facilities.

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Main Achievements - continued

Bearing in mind the Charity Commission guidance on public benefit the trustees are confident that our ongoing work in helping pet owners in all aspects of care fulfils the public benefit test.

Reserves policy

The trustees have examined the charities requirements for reserves in the light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately equal to 9 months' expenditure having regard also to any contingencies that might arise and any possible downturns in voluntary income. The planned increase in the level of reserves from 6 to 9 months expenditure has arisen from the generally depressed economic climate and the consequent adverse effect that this might have on future funding.

Trustees' responsibilities

Charter law requires the trustees to prepare accounts that give a true and fair view of the state of affairs of the charity and of its income expenditure for financial year. In doing so the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of the recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the accounts on the going concern basis unless it is it inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. 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.

Reference and Administrative Details

Charity Number

702953

Independent Examiner

The Accountancy People
The Accountancy People Manchester Limited
Phoenix House, 2 Huddersfield Road
Stalybridge
SK15 2QA

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

11 June 2026

Millstream Animal Shelter (702953)
Independent Examiner's Report to the Trustees of Millstream Animal Shelter (702953)
For The Year Ended 31 December 2025

I report to the trustee on my examination of the accounts of Millstream Animal Shelter (702953) (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustee of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The Accountancy People

11 June 2026
Phoenix House, 2 Huddersfield Road
Stalybridge
SK15 2QA

Millstream Animal Shelter (702953)
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	243,220	583,728
Charitable activities:			
Millstream Animal Shelter		24,600	21,700
Other trading activities	**4**	23,130	29,205
Investments	**5**	21,915	1,824
Other	**6**	-	12,860
		312,865	649,317
EXPENDITURE ON:			
Raising funds	**8**	1	1
Charitable activities:	**8**		
Millstream Animal Shelter		(411,478)	(344,289)
		(411,477)	(344,288)
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS		(98,612)	305,029
Net gains on investments		79,349	71,192
NET (EXPENDITURE)/INCOME		(19,263)	376,221
NET MOVEMENT IN FUNDS		(19,263)	376,221
RECONCILIATION OF FUNDS:			
Total funds brought forward		2,168,483	1,792,262
TOTAL FUNDS CARRIED FORWARD	**18**	2,149,220	2,168,483

The notes on pages 8 to 13 form part of these financial statements.

Millstream Animal Shelter (702953)
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**13**	231,010	233,942
Investments	**14**	1,098,732	1,019,382
		1,329,742	1,253,324
CURRENT ASSETS			
Debtors	**15**	17,938	18,065
Cash at bank and in hand		815,961	904,416
		833,899	922,481
Creditors: Amounts Falling Due Within One Year	**16**	(14,421)	(7,322)
NET CURRENT ASSETS (LIABILITIES)		819,478	915,159
TOTAL ASSETS LESS CURRENT LIABILITIES		2,149,220	2,168,483
NET ASSETS		2,149,220	2,168,483
FUNDS OF THE CHARITY			
Unrestricted Funds		2,149,220	2,168,483
TOTAL FUNDS	**18**	2,149,220	2,168,483

On behalf of the board

11 June 2026

The notes on pages 8 to 13 form part of these financial statements.

Millstream Animal Shelter (702953)
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(9,105)	367,020
Net cash (used in)/generated from operating activities		(9,105)	367,020
Cash flows from investing activities			
Proceeds from disposal of intangible assets		-	12,860
Proceeds from disposal of tangible assets		-	119,132
Proceeds from disposal of other fixed asset investments		79,349	71,192
Interest received		43,830	1,824
Other		(202,529)	332,388
Net cash (used in)/generated from investing activities		(79,350)	537,396
(Decrease)/increase in cash and cash equivalents		(88,455)	904,416
Cash and cash equivalents at beginning of year	**2**	904,416	-
Cash and cash equivalents at end of year	**2**	815,961	904,416

Millstream Animal Shelter (702953)
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. **Reconciliation of (expenditure)/income to cash (used in)/generated from operations**

	2025	2024
	£	£
Net (expenditure)/income	(19,263)	376,221
Adjustments for:		
Interest income	(21,915)	(1,824)
Depreciation of tangible assets	2,932	3,366
Movements in working capital:		
Decrease/(increase) in trade and other debtors	22,042	(18,065)
Increase in trade and other creditors	7,099	7,322
Net cash (used in)/generated from operations	(9,105)	367,020

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	815,961	904,416

3. **Analysis of changes in net funds**

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	904,416	(88,455)	815,961

1. General Information

Millstream Animal Shelter (702953) is an unincorporated charity registered with the Charity Commission, registered charity number 702953. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

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

2.2. Incoming Resources

Incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be measured reliably.

2.3. Resources Expended

Expenditure is accounted for on an accruals basis and recognised when a liability is incurred.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Nil on land, 5% on property improvements
Plant & Machinery	15% Written Down Value
Motor Vehicles	25% Written Down Value
Fixtures & Fittings	15% Written Down Value
Computer Equipment	25% Written Down Value

2.5. Investments

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	119,585	119,464
Gift aid	8,075	8,865
Legacies	115,560	455,399
	243,220	583,728

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Shop income	23,130	29,205

5. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	21,915	1,824

6. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Gain on disposal of intangible fixed assets	-	12,860

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,932	3,366
Gain/Loss on disposal of intangible fixed assets	-	(12,860)

8. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
Raising funds	-	(1)	(1)
Millstream Animal Shelter	355,574	55,904	411,478
	355,574	55,903	411,477

	Activities undertaken directly	Support costs (see note 9)	2024 Total
	£	£	£
Raising funds	-	(1)	(1)
Millstream Animal Shelter	303,320	40,969	344,289
	303,320	40,968	344,288

9. **Support Costs**

	Raising funds	Millstream Animal Shelter	2025 Total
	£	£	£
Employee costs	-	528	528
Premises expenses	-	24,297	24,297
General administration	(1)	31,079	31,078
	(1)	55,904	55,903

	Raising funds	Millstream Animal Shelter	2024 Total
	£	£	£
Premises expenses	-	16,978	16,978
General administration	(1)	23,991	23,990
	(1)	40,969	40,968

10. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	3,830	3,455

11. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	209,627	137,752
Social security costs	11,120	25,073
Other pension costs	2,673	4,816
	223,420	167,641

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. **Average Number of Employees**

Average number of employees during the year was: 9 (2024: 8)

13. **Tangible Assets**

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
As at 1 January 2025	351,226	226,610	44,408	622,244
As at 31 December 2025	351,226	226,610	44,408	622,244
Depreciation				
As at 1 January 2025	129,013	226,610	32,679	388,302
Provided during the period	-	-	2,932	2,932
As at 31 December 2025	129,013	226,610	35,611	391,234
Net Book Value				
As at 31 December 2025	222,213	-	8,797	231,010
As at 1 January 2025	222,213	-	11,729	233,942

14. **Investments**

	Listed
	£
Cost or Valuation	
As at 1 January 2025	1,019,382
Revaluations	79,350
As at 31 December 2025	1,098,732
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	1,098,732
As at 1 January 2025	1,019,382

15. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	688	-
Other debtors	17,250	18,065
	17,938	18,065

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

	2025	2024
	£	£
Trade creditors	1	(1)
Other creditors	531	-
Taxation and social security	4,312	-
Accruals and deferred income	9,577	7,323
	14,421	7,322

17. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,673 (2024: £4,816).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,168,483	312,865	(332,128)	2,149,220
Total funds	2,168,483	312,865	(332,128)	2,149,220

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,792,262	649,317	(273,096)	2,168,483
Total funds	1,792,262	649,317	(273,096)	2,168,483

19. **Transactions with Trustees**

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

	2025	2024
	£	£

20. **Related Party Disclosures**

Millstream Animal Shelter (702953)
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	116,952	116,809
Donations from individuals	2,633	2,655
Gift aid	8,075	8,865
Legacies	115,560	455,399
	243,220	583,728
Charitable Activities:		
Millstream Animal Shelter		
Rental income	24,600	21,700
	24,600	21,700
Other trading activities		
Shop income	23,130	29,205
	23,130	29,205
Investments		
Bank interest receivable	21,915	1,824
	21,915	1,824
Other		
Gain on disposal of intangible fixed assets	-	12,860
	-	12,860
	312,865	649,317
EXPENDITURE ON:		
Raising funds		
Sundry expenses	1	1
	1	1
Charitable Activities:		
Millstream Animal Shelter		
Purchases	(12,758)	(12,846)
Purchases Type A	(91,825)	(94,340)
Advertising, marketing, direct mail and publicity	-	(48)
Subcontractor costs	(4,845)	(5,239)
Wages and salaries	(209,627)	(137,752)
Employers NI	(11,120)	(25,073)
Employers pensions - defined contribution schemes	(2,673)	(4,816)
Vehicle running costs	(5,409)	(4,948)
Insurance	(11,044)	(10,958)
Data and telecommunications costs	(1,972)	(2,466)
Printing, postage and stationery	(807)	(1,137)
Subscriptions	(562)	(331)

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Depreciation of motor vehicles	(2,932)	(3,366)
Staff training	(528)	-
Rates	(9,662)	(8,627)
Light and heat	(13,346)	(8,351)
Cleaning	(1,289)	-
Computer and IT consumables	(20)	-
Repairs, renewals and maintenance	(17,812)	(13,817)
Independent examiner's fees	(3,830)	(3,455)
Bank charges	(23)	-
Sundry expenses	(9,394)	(6,719)
	(411,478)	(344,289)
	(411,477)	(344,288)
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS	(98,612)	305,029
Net gains on investments		
Surplus on disposal of listed fixed asset investments	79,349	71,192
	79,349	71,192
NET (EXPENDITURE)/INCOME	(19,263)	376,221