REGISTERED CHARITY NUMBER: 803364

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 FOR RE-HOMING ANIMAL TELEPHONE SERVICE

RATS, Registered Address
Head Office
Highfields Kennels
Hare Street
Buntingford
Hertfordshire
SG9 0AD

RE-HOMING ANIMAL TELEPHONE SERVICE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The executive committee, who are also the Trustees, present their report together with the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Chair of Trustees' Statement

I am pleased to present the Trustee Report for 2025, a year in which the Rehoming Animal Telephone Service (RATS) continued to demonstrate resilience, compassion and organisational growth despite a challenging operating environment.

Demand for animal welfare services remained exceptionally high throughout the year, reflecting pressures experienced across the sector. Against this backdrop, RATS increased the number of animals successfully rehomed, strengthened its financial position and made significant progress in improving its facilities through the commencement of a major kennel redevelopment programme.

These achievements are a testament to the dedication of our volunteers, the generosity of our supporters and the commitment of our Trustees to ensuring the long-term sustainability of the charity. On behalf of the Board, I extend my sincere thanks to everyone who has supported RATS throughout 2025.

As we look ahead, our focus remains on delivering excellent animal welfare outcomes, progressing the redevelopment of our facilities and ensuring that RATS is well positioned to meet future challenges and opportunities.

Alison Hammond
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and Policies

The ultimate objective of the charity is to relieve the suffering and distress of animals of all species in need of care and attention.

When planning the activities for the year the Trustees have considered the Charity Commission's guidance on public benefit.

The charity is run and organised by the executive committee who may exercise the following powers:

i) To establish and maintain kennels, rescue homes, sanctuaries and other places for treatment of sick or ill treated animals or the reception of unwanted or abandoned pets.

ii) To undertake the boarding of animals parted from their owner temporarily or permanently either free or at a reasonable charge.

iii) To make arrangement for the adoption and future responsibility of animals on such conditions as the society consider advantageous to such animals provided that no animals owned by the society shall be disposed of for the purpose of commercial, scientific or other research.

iv) To neuter animals for the purpose of reducing abandonment unless advised by a veterinary surgeon that such action would not be in the best interests of the animal's welfare.

v) To treat and, if appropriate, destroy a sick animal on veterinary advice.

vi) To co-operate with and support, either financially or otherwise, other charitable authorities and organisations having similar objectives.

Objectives and Policies (continued)

vii) To educate and advise generally and issue publications and propaganda about the proper care of animals and especially to advertise the responsibilities that stem from owning any animal and the damage that can be done by taking on these responsibilities too lightly.

Review of the year 2025

During 2025, RATS continued to deliver strongly against its charitable objectives and demonstrated its enduring commitment to improving the lives of animals in need.

The charity successfully rehomed 122 dogs, 88 cats and 14 small mammals, compared with 116 dogs, 81 cats and 10 small mammals in 2024. This increase reflects both the growing demand for the charity's services and the dedication of the volunteers who provide care, support and rehoming opportunities throughout the year.

Whilst demand increased, the charity continued to operate within a challenging economic climate. Rising veterinary costs, inflationary pressures and increased operational expenditure remained significant concerns. Despite these challenges, RATS maintained strong organisational performance, invested in critical infrastructure and strengthened its financial sustainability.

This report outlines the charity's achievements during the year and recognises the invaluable contribution of the volunteers, members, supporters and partners who make our work possible.

Executive Summary

2025 was a year of significant achievement and strategic progress for the Rehoming Animal Telephone Service (RATS). Despite continued economic pressures and rising operational costs, the charity strengthened its impact and continued to deliver excellent outcomes for animals in need.

During the year, RATS successfully rehomed 224 animals, comprising 122 dogs, 88 cats and 14 small mammals, compared with 207 animals in 2024. This represents an increase of 8.2%, demonstrating the organisation's continued ability to respond to growing demand.

The charity maintained a strong financial position. The Charity Shop in Biggleswade delivered another record year of trading, whilst legacy income increased by more than 24%, rising from £125,000 in 2024 to £155,136 in 2025.

A key achievement was the commencement of the kennel redevelopment programme, including replacement of the quarantine kennels and wider site improvements valued at approximately £122,000.

Volunteers remained the cornerstone of the charity's success, contributing an estimated 37,750 hours during 2025 across retail operations, animal care, fostering, dog walking, fundraising, events, administration and governance activities. This included significant support provided through the charity's foster network caring for dogs, cats, kittens and small mammals awaiting permanent homes. Based on an indicative rate of £12.21 per hour, this represents an estimated social value of £460,928, demonstrating the extraordinary contribution made by volunteers in supporting animal welfare and sustaining the charity's services.

Collectively, these accomplishments have strengthened the charity's operational capacity, enhanced its financial resilience and positioned RATS to continue expanding its impact in the years ahead.

Animal Rehoming and Rescue Efforts

Demand for animal rescue and rehoming services remained exceptionally high throughout 2025, continuing the trend seen in previous years. The charity worked closely with local authorities, veterinary professionals and animal welfare partners to ensure that animals experiencing neglect, abandonment or unsuitable living conditions received the care and support they required.

The increase in rehoming activity demonstrates the effectiveness of the charity's operations and the commitment of its volunteer workforce. The successful placement of 224 animals during 2025, compared with 207 in 2024, represents a notable achievement at a time when demand for services remains at unprecedented levels.

Dedicated teams of volunteers continue to provide excellent care for the dogs, cats and small mammals entrusted to us, supporting their rehabilitation and preparing them for permanent homes.

Equally important is the contribution of our communications volunteers, whose management of social media platforms and the charity website helps promote animal welfare, increase community engagement and support successful adoptions.

Our foster care network remains a vital component of the charity's service model, enabling vulnerable animals to receive appropriate care whilst awaiting permanent rehoming opportunities.

Community Impact

Whilst the primary purpose of the Rehoming Animal Telephone Service (RATS) is to improve the welfare and wellbeing of animals in need, the charity's impact extends far beyond the animals it rescues, rehabilitates and rehomes. Through its extensive volunteer network, foster care programme, fundraising activities and community engagement initiatives, RATS makes a significant contribution to the wider community by bringing people together, promoting responsible animal ownership and creating opportunities for individuals to make a meaningful difference.

During 2025, the charity continued to support local communities through the dedication of its volunteers and foster carers, whose collective efforts enabled hundreds of animals to receive safe, nurturing care whilst awaiting permanent homes. The substantial contribution of volunteer time and expertise not only enhanced animal welfare outcomes but also generated considerable social value, demonstrating the wider benefit that community-led charitable activity provides to society.

The charity's foster network remained a critical component of service delivery throughout 2025, providing temporary accommodation, daily care, rehabilitation and specialist support for dogs, cats, kittens and small mammals awaiting rehoming. Foster carers enabled many animals to receive individualised care in a home environment, improving welfare outcomes and easing pressure on the charity's kennel and cattery facilities.

Volunteers also played a key role in strengthening community engagement through fundraising events, retail operations, social media activity and educational outreach. These activities not only generated income to support the charity's objectives but also increased awareness of responsible pet ownership, animal welfare and rescue services across the communities served by RATS.

During 2025, volunteers contributed an estimated 37,750 hours across animal care, fostering, dog walking, retail operations, fundraising, administration and governance activities. Applying an indicative hourly rate of £12.21 as a proxy measure, this represents an estimated social value of £460,928, demonstrating the significant economic and social contribution generated through volunteer support.

The Trustees recognise that the true impact of volunteering extends beyond financial measures. Volunteers provide compassion, expertise, companionship and practical assistance that directly improve the lives of animals and support the long-term sustainability of the charity. Their dedication continues to be one of the organisation's greatest strengths and remains fundamental to achieving its charitable objectives.

Infrastructure and Facilities Development

A key strategic priority during 2025 was the redevelopment of the charity's kennel facilities.
Following a review of contractor proposals, Kennel Build was selected to deliver the first phase of the redevelopment programme through replacement of the quarantine kennel facilities. Whilst initial plans for the main kennel block received adverse feedback during the pre-planning process with East Herts Council, alternative design options are currently being developed.

Significant site improvements were also completed during the year. The deteriorating driveway was replaced with block paving and the car park resurfaced, creating a safer and more accessible environment for volunteers, visitors and service users.

These works represent an investment of approximately £122,000 and demonstrate the Trustees' commitment to improving animal welfare facilities and ensuring long-term operational sustainability.

The progress achieved during 2025 establishes a strong foundation for future phases of the redevelopment programme and represents one of the most significant capital investments undertaken by the charity in recent years.

Income Growth

Financial resilience remains central to the charity's continued success.

The Charity Shop in Biggleswade once again delivered a record year of trading and remains the charity's principal source of recurring income. The Trustees are grateful to the dedicated volunteer team whose efforts continue to drive this success.

The charity also benefited from legacy income totalling £155,136, representing an increase of more than 24% compared with the £125,000 received during 2024. This exceptional level of support has strengthened the charity's financial position and enabled investment in both infrastructure and service delivery.

Income generated through fundraising events, donations and membership support continues to play a vital role in sustaining the charity's activities and supporting future growth.

The Trustees remain committed to maintaining prudent financial management and ensuring that available resources are directed towards achieving the charity's objectives as effectively as possible.

Volunteer Engagement

Volunteers remain the foundation of the organisation and are central to the achievement of its mission.

During 2025, volunteers contributed an estimated 37,750 hours across retail operations, animal care, fostering, dog walking, fundraising activities, events, communications, administration and governance activities.
The fostering network made a particularly significant contribution during the year, providing daily care, rehabilitation, feeding, socialisation, veterinary support and monitoring for dogs, cats, kittens and small mammals awaiting permanent homes.

Applying an indicative hourly rate of £12.21 as a proxy measure, these volunteer hours represent an estimated social value of £460,928. Whilst the true value of volunteer commitment extends beyond financial measures, this estimate demonstrates the substantial support provided to the charity, the animals in its care and the wider community.

The increase in rehoming activity, success of fundraising initiatives and continued improvement of facilities would not have been possible without the dedication, compassion and commitment of our volunteers.

The Trustees wish to formally record their sincere appreciation to all volunteers for their invaluable contribution throughout the year.

Looking Forward

Building upon the progress achieved during 2025, the Trustees remain focused on ensuring the long-term sustainability and growth of the charity.

The redevelopment of the kennel facilities will continue to be a strategic priority. Efforts will focus on securing grant funding, expanding fundraising initiatives and progressing plans for the replacement of the main kennel block.

The charity will also explore opportunities to expand its retail footprint through the establishment of an additional shop within Hertfordshire, helping to diversify income streams and strengthen financial resilience.

As demand for animal welfare services continues to rise, the Trustees remain committed to ensuring that RATS is financially sustainable, operationally effective and capable of supporting increasing numbers of animals in need.

Conclusion

2025 has been a year of growth, investment and achievement for RATS.

During the year, the charity increased the number of animals successfully rehomed, achieved another record year of trading through the Charity Shop, secured a substantial increase in legacy income and commenced a significant programme of infrastructure investment. Collectively, these achievements have strengthened the charity's operational capability, financial resilience and capacity to deliver high-quality animal welfare services.

The contribution of our volunteers remains at the heart of these achievements. During 2025, volunteers donated an estimated 37,750 hours in support of animal welfare activities, fostering, retail operations, fundraising initiatives, governance and community engagement. Based on an indicative hourly rate of £12.21, this equates to an estimated social value of £460,928, highlighting the extraordinary contribution volunteers make to the organisation. Their commitment, compassion and generosity continue to be one of RATS' greatest strengths and are fundamental to the delivery of our charitable objectives.

Whilst challenges remain, particularly in relation to rising veterinary and operational costs, the Trustees are confident that RATS is well positioned to continue its important work and extend its impact in the years ahead.

On behalf of the Board of Trustees, we express our sincere gratitude to our volunteers, members, supporters and donors. Their commitment enables us to transform the lives of hundreds of animals every year and remains the foundation upon which the continued success of RATS is built.

Volunteers

Volunteers remain the foundation of the organisation and are central to the achievement of its mission.
During 2025, volunteers contributed an estimated 37,750 hours across retail operations, animal care, fostering, dog walking, fundraising activities, events, communications, administration and governance activities.

ACHIEVEMENT AND PERFORMANCE

The executive committee are pleased to report the following achievements in the year:

Performance measure	2024	2025	Year-on-year change
Dogs rehomed	116	122	+5.2%
Cats rehomed	81	88	+8.6%
Small mammals rehomed	10	14	+40.0%
Total animals rehomed	207	224	+8.2%
Legacy income	£125,000	£155,136	+24.1%
Volunteer hours contributed	Not recorded	37,750	Not comparable
Estimated social value of volunteer contribution	Not recorded	£460,928	Not comparable
Capital investment in facilities	None reported	£122,000	New investment

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to hold reserves in its general fund that have not yet been committed or designated for any particular purpose. The executive committee have set aside these reserves in order to protect the future operations of the charity from unforeseen variations in its income sources as part of good financial management practice. At 31 December 2025 the amount of reserves in the unrestricted fund amounted to £1,198,250 (2024: £1,012,929) of which £641,095 is capital leaving £557,155 in the general fund.

Funding

The executive committee are satisfied that the charity's assets attributable to its individual funds are available and adequate to fulfil its obligations in relation to those funds.

RISK ASSESSMENT

Risk Management in the charity takes many forms to reflect the various activities undertaken for the protection of the charity and its ongoing future - for Dog Shows the charity is bound by Kennel Club rules and their risk assessment template details are utilised at the various dog shows held in any year. Similarly at our fundraising Open Days a similar set of criteria are utilised to ensure the safety of the public and our volunteers.

Risk is also discussed at most trustee meetings in various forms, although the words risk management may not be used. We may be discussing membership numbers and how to grow the charity, how to attract a younger population to help continue our work - the risks of not doing this are noted in the minutes of each meeting. Financial risk is also discussed each month in order to assure members that the charity remains solvent and can continue into the future.

Any risks arising from changes in requirements as declared by the Charity Commission are brought to trustees notice and actions put into place.

Whilst the charity remains financially stable and operationally strong, a number of risks continue to affect the animal welfare sector. These include:

- Rising veterinary and medication costs.
- Increasing numbers of animals requiring rescue and rehoming.
- Cost-of-living pressures affecting donations and fundraising income.
- Dependence on volunteer recruitment and retention.
- The need to secure external funding for future phases of the kennel redevelopment project.

The Trustees monitor these risks regularly and continue to implement measures to strengthen financial resilience, diversify income streams and support volunteer recruitment and retention.
Despite these challenges, the Board remains confident in the charity's ability to deliver its objectives and sustain services for animals in need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document of Re-homing Animals Telephone Service (RATS) are the Rules and dated Constitution 17 March 2008, which updated earlier rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
803364

Principal address:
Highfields Kennels
Hare Street
Buntingford SG9 0AD

Trustees

E Smith	Acting Chair (resigned 2 October 2025)
A Hammond	Trustee & Chair from 2 October 2025
K Goddard	Trustee
S Kang	Trustee (resigned 2 October 2025)
E Goodyear	Trustee
K Fuad	Trustee (resigned 2 October 2025)
P Lloyd	Trustee
A Cooper	Trustee
B Jones	Governance and Facilities, Acting Chair from 7th July 2023 (resigned 18 January 2025)

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Trustees (continued)

All members were reappointed at the AGM in 2024 unless stated above. The election of a new committee will be made each year at the Annual General Meeting. The committee shall comprise a minimum of six and a maximum of twelve members.

In accordance with the Constitution, the committee is dissolved at the appropriate point during the Annual General Meeting, at which point the attending members physically vote for each nominee and thus forms a new committee to run the charity for the following year. There are no carry-forwards – each member of the committee is re-elected each year, if appropriate or on agreement they wish to re-stand. Relevant information and paperwork is sent to each member with a specific date for nominations to be returned. Late nominations are discarded.

Each member of the charity receives a nomination form and AGM information and any existing member may, with the permission of the nominee, submit requests to the Chair. All forms are consolidated to provide a list of nominees for the AGM.

Each appointed trustee signs a legal declaration as to their eligibility to serve and that they have already read and understood the implications of the Charity Commission document CC3 and are compliant with said requirements, and will be so during their term as a trustee.

Independent examiner

Louise Tunley FCA CTA DChA
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Bankers

Lloyds TSB Plc

Solicitors

Sharmans
1 Harpur Street
Bedford
MK40 1PF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and 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:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities 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 30 September 2026 and signed on its behalf by:



A Hammond - Trustee and Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RE-HOMING ANIMAL TELEPHONE SERVICE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content 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.

Except for the matter referred to above, 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.



Louise Tunley FCA CTA DChA, Chartered Accountant
Monico Tunley Limited
Chartered Accountants
19 Goldington Road
Bedford
Bedfordshire
MK40 3JY

Date: 30 September 2026

RE-HOMING ANIMAL TELEPHONE SERVICE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**267,496**	**-**	**267,496**	172,468
Grants		**-**	**-**	**-**	-
Other trading activities	3	**133,794**	**-**	**133,794**	110,210
Investment income	4	**8,247**	**-**	**8,247**	578
Total		**409,537**	**-**	**409,537**	283,256
EXPENDITURE ON					
Raising funds	5	**21,700**	**-**	**21,700**	27,136
Charitable activities					
Animal welfare	6	**202,526**	**-**	**202,526**	177,435
Total		**224,226**	**-**	**224,226**	204,571
NET INCOME (EXPENDITURE)		**185,311**	**-**	**185,311**	78,685
Other recognised gains/(losses)		**-**	**-**	**-**	-
Gains/(losses on revaluation of fixed assets		**-**	**-**	**-**	-
Net movement in funds		**185,311**	**-**	**185,311**	78,685
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,012,939**	**-**	**1,012,939**	934,254
TOTAL FUNDS CARRIED FORWARD	14	**1,198,250**	**-**	**1,198,250**	1,012,939

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

RE-HOMING ANIMAL TELEPHONE SERVICE

BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	11	**641,095**	**-**	**641,095**	537,579
CURRENT ASSETS					
Debtors	12	**4,880**	**-**	**4,880**	6,216
Cash at bank and in hand		**563,890**	**-**	**563,890**	508,341
		568,770	**-**	**568,770**	514,557
CREDITORS					
Amounts falling due within one year	13	**(11,615)**	**-**	**(11,615)**	(39,197)
		(11,615)	**-**	**(11,615)**	(39,197)
NET CURRENT ASSETS		**557,155**	**-**	**557,155**	475,360
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,198,250**	**-**	**1,198,250**	1,012,939
NET ASSETS	14	**1,198,250**	**-**	**1,198,250**	1,012,939
FUNDS					
Unrestricted funds:					
General fund				**557,155**	475,360
Unrestricted capital fund				**641,095**	537,579
TOTAL FUNDS				**1,198,250**	1,012,939

The financial statements were approved by the Board of Trustees on 30 September 2026 and were signed on its behalf by :



A Hammond - Trustee and Chair

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments
Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations and Gift Aid	**111,435**	47,035
Legacies	**155,136**	125,018
Sponsorship	**-**	-
Membership	**925**	415
	267,496	172,468

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Biggleswade shop takings	**107,804**	89,204
Fundraising events	**23,430**	19,117
EDF energy re generation	**-**	-
Other	**2,560**	1,889
	133,794	110,210

4. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	**5,012**	578
Fixed bond account interest	**3,235**	-
	8,247	578

5. RAISING FUNDS

Raising donations and legacies

	31.12.25	31.12.24
	£	£
Support costs	**-**	-

Other trading activities

	31.12.25	31.12.24
	£	£
Biggleswade shop expenses	**20,819**	25,852
Advertising	**13**	354
Fundraising expenses	**868**	930
Support costs	**-**	-
	21,700	27,136

Aggregate amounts	**21,700**	27,136

6. CHARITABLE ACTIVITIES

	Direct costs (Note 7)	Support costs (Note 8)	Totals
	£	£	£
	171,507	**31,019**	**202,526**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Veterinary fees	**70,506**	58,088
Fostering expenses	**4,308**	4,207
Equipment repairs	**268**	4,802
Support costs	**4,899**	9,494
Highfields running costs	**91,526**	72,120
	171,507	148,711

8. SUPPORT COSTS

	Other	Governance Costs	Totals
	£	£	£
Animal welfare	**19,197**	**11,822**	**31,019**

Support costs, included in the above, are as follows:

Other	**31.12.25 Animal welfare**	31.12.24 Total Activities
	£	£
Depreciation of tangible fixed assets	**19,197**	19,130

Governance costs	**31.12.25 Animal Welfare**	31.12.24 Total Activities
	£	£
Support costs	**-**	-
Accountancy and legal fees	**11,822**	9,594
	11,822	9,594

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Direct expenses paid by the trustees on the charity's behalf were reimbursed in the year.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted fund	31.12.24 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	172,468	-	**172,468**
Grants	-	-	**-**
Other trading activities	110,210	-	**110,210**
Investment income	578	-	**578**
	283,256	-	**283,256**
EXPENDITURE ON			
Raising funds	27,136	-	**27,136**
Charitable activities			
Animal welfare	177,435	-	**177,435**
Total	204,571	-	**204,571**
NET INCOME/(EXPENDITURE)	78,685	-	**78,685**
Transfers between funds	-	-	**-**
Net movement of funds	78,685	-	**78,685**
RECONCILIATION OF FUNDS			
Total funds brought forward	934,254	-	**934,254**
TOTAL FUNDS CARRIED FORWARD	1,012,939	-	**1,012,939**

11. TANGIBLE FIXED ASSETS

	Freehold Property	Freehold Improvements	F&F's	Motor Vehicle	Computer Equipment	Total
	£	£	£	£	£	£
COST OR VALUATION						
1 January 2025	625,000	126,677	47,102	15,700	1,702	816,181
Additions	-	122,115	598	-	-	122,713
31 December 2025	625,000	248,792	47,700	15,700	1,702	938,894
DEPRECIATION						
1 January 2025	117,495	105,882	37,823	15,700	1,702	278,602
Charge for the year	10,215	5,905	3,077	-	-	19,197
31 December 2025	127,710	111,787	40,900	15,700	1,702	297,799
NET BOOK VALUE						
31 December 2025	497,290	137,005	6,800	-	-	641,095
31 December 2024	507,505	20,795	9,279	-	-	537,579

Included in cost or valuation of land and buildings is freehold land of £114,246 (2024: £114,246).

During the year 2017 the freehold property was valued by Country Properties at £625,000. It has not been revalued since that date.

12. DEBTORS

	31.12.25	31.12.24
	£	£
Trade debtors	-	-
Prepayments	4,880	6,216
	4,880	6,216

13. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	1,582	20,909
Accruals	10,033	18,288
	11,615	39,197

14. MOVEMENTS IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	475,360	81,795	-	557,155
Unrestricted capital fund	537,579	103,516	-	641,095
	1,012,939	185,311	-	1,198,250

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	286,824	(205,029)	-	81,795
Unrestricted capital fund	122,713	(19,197)	-	103,516
	409,537	(224,226)	-	185,311

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 or 31 December 2024.

16. STAFF COSTS

The charity had no employees in the year and therefore there were no staff costs. The Trustees are considered to be the key management personnel of the charity and so the remuneration paid to the key management was £nil (2024: £nil).

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