

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**THE HEATONS ANIMAL RESCUE GROUP**

Moss & Williamson Limited  
Chartered Accountants  
3 Mellor Road  
Cheadle Hulme  
Stockport  
SK8 5AT

**THE HEATONS ANIMAL RESCUE GROUP**

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**for the Year Ended 31 March 2025**

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## **THE HEATONS ANIMAL RESCUE GROUP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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**

##### **Objectives and aims**

We are an independent charity based on Manchester Road in Stockport. We have a Charity shop on site, together with three rooms upstairs and at the back of the ground floor, where the cats are cared for. Our mission statement is to take in stray, abandoned and unwanted cats, to provide food, shelter and veterinary care, and to rehome them to responsible owners. As long as the quality of life is good, we will endeavour to look after these cats regardless of age or the cost of veterinary care for the charity.

We continue to promote the importance of neutering, both within our rescue and on our social media posts. Our income is generated from sales in the shop, online sales, rehoming cats, donations and fundraising. Our aims continue to be:

- Develop our strategy for increased revenue to bridge the current gap between income and expenditure
- Increase awareness of owner responsibility, particularly around neutering and preventative veterinary care.

In order to deliver our aims and objectives, our focus is very much on the financial picture, and how we can control costs while exploring opportunities to increase our income.

##### **Significant activities**

As stated in our constitution, we are committed to rescuing cats, including unwanted owned cats and strays. We ensure that each cat is vet checked, neutered, fully vaccinated, microchipped, and receives prompt veterinary treatment where necessary.

We have an adoption policy which involves face to face meetings with potential adopters, ID checks and a home visit. We also undertake post adoption checks by phone to ensure an adopted cat has settled well. We have a clause in our adoption policy stating that if there are any issues at all with the cat in its new home, we will take the cat back. We maintain a strict no euthanasia policy, unless our vet advises that there is no other option.

We review our hygiene and health and safety policies regularly, and are fully committed to creating a clean and safe environment for the cats, staff and volunteers. One of our aims this year was to start the process to refurbish our large Mother and kitten room downstairs, which had not been updated in more than 20 years, and the pens were second hand when installed. We urgently needed new, fit for purpose pens, which are easier to clean and provide a better environment for the nursing Mums and their babies. We started this process working with designers at Pedigree Pens who created the working blueprint for our new pens.

## **THE HEATONS ANIMAL RESCUE GROUP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **The challenges of 2024/2025**

The main issues facing us:

- The urgent need to upgrade our accommodation for the cats, together with some much needed electrical work to ensure staff and customer safety
- Demand for rehoming cats is increasing at an alarming rate. With increases in the cost of living, and the lack of action allowing landlords to discriminate against tenants with pets, we anticipate that this will remain a problem. Regrettably, we are unable to help everyone who contacts us. The limits on the number of cats we are able to take in due to space, versus the heightened demand is very concerning for us.
- As costs rise, and people who have previously donated and supported us are under greater financial pressure, we struggle to close the widening gap between income and expenditure. We are mindful of cost control and expenditure is tightly monitored. However, we cannot predict the level of veterinary care a new admission may need, so controlling cash flow is a constant challenge. We have an active fundraising programme, and make use of sites like Ebay and Vinted to create greater sales revenue.

#### **Achievement and Performance**

##### **Financial Summary 2024/2025**

Our total income in this financial year was £86,075 versus £106,927 in the previous period. The last period included a legacy and one off donations, and interest on our investments accounted for c £9k of the shortfall. Income from the shop was stable year on year, as was the income from adoptions. However, the money raised from recycling cloth fell by 30%, and our income from Justgiving donations was down by £2500.

Our expenditure was £165k versus £149k in the previous period. This was largely due to the £9k deposit for the refurbishment of the pens, plus the essential electrical repairs. Total building expenditure was up by £15k. We saw a 12% increase in vets bills, although we managed to reduce our costs for cat food and supplies by more than 20%.

Our net assets at the close of the financial year were £379,957 versus £458,191 in the previous period

#### **FUTURE FINANCIAL PLANS AND STRATEGIES**

As stated, we remain firmly focussed on cash flow and budget control in an attempt to make the gap as manageable as possible. We are conscious of the fact that costs can only escalate - especially for vet and utility bills, so can only continue to manage costs by stringent price comparisons on necessary purchases, and by looking at opportunities for additional sources of revenue. We are still the partner charity for Pets At Home in Stockport, and have planned more Jumble/Cake sales in this period than last. We see Vinted as a potential area for further growth, and will continue to use both Vinted and Ebay.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

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##### **Charity constitution**

The Heatons Animal Rescue Group was founded in June 1998, and registered with the Charity Commission as an unincorporated charity. There are currently six trustees: our constitution sets out that there are a minimum of five and a maximum of eight.

## **THE HEATONS ANIMAL RESCUE GROUP**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Decision making**

All of the trustees are fully aware of their duties and obligations. Following appointment, they are trustees until they formally resign, and we constantly evaluate the skill set of existing board members so, if the opportunity arises, we can recruit to fill any gaps in knowledge and expertise.

We meet as a board once a quarter, and look at the financial status, the performance of sales in the shop, rehoming, the welfare of the cats, and any other key issues relating to progress against our set objectives.

All decisions are made jointly after consultation. We communicate regularly outside these board meetings, and all trustees play an active part in our external fundraising activities. One of our trustees is a Veterinary Nurse, and was a former managing partner in our veterinary practice, so her input into planning the refurbished pens has been invaluable

##### **Risk management**

We have the following policies which are regularly updated:

- Safeguarding
- Health and Safety
- Equality and Diversity
- Volunteer duties and conduct
- MAT leave
- Rehoming and Adoption

Risk assessments are produced where necessary

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1072091

##### **Principal address**

406A Manchester Road  
Stockport  
Cheshire  
SK4 5BY

##### **Trustees**

A Bold  
Y Coutts  
A Wright  
S Blundell  
A Churchley  
A Rumble

##### **Independent Examiner**

Moss & Williamson Limited  
Chartered Accountants  
3 Mellor Road  
Cheadle Hulme  
Stockport  
SK8 5AT

Approved by order of the board of trustees on 26 October 2025 and signed on its behalf by:

A Wright - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HEATONS ANIMAL RESCUE GROUP**

**Independent examiner's report to the trustees of The Heatons Animal Rescue Group**

I report to the charity trustees on my examination of the accounts of The Heatons Animal Rescue Group (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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 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.

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.

Andrew E Booth FCA

Moss & Williamson Limited  
Chartered Accountants  
3 Mellor Road  
Cheadle Hulme  
Stockport  
SK8 5AT

26 October 2025

**THE HEATONS ANIMAL RESCUE GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		5,014	17,199
Other trading activities	2	73,788	74,042
Investment income	3	7,903	15,686
<b>Total</b>		<b>86,705</b>	<b>106,927</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Animal rescue and re-homing		164,939	149,183
<b>NET INCOME/(EXPENDITURE)</b>		<b>(78,234)</b>	<b>(42,256)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		458,191	500,447
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>379,957</b>	<b>458,191</b>

The notes form part of these financial statements

**THE HEATONS ANIMAL RESCUE GROUP**

**BALANCE SHEET**  
**31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Investments	7	265,067	261,786
Cash at bank		114,890	196,405
		<b>379,957</b>	458,191
<b>NET CURRENT ASSETS</b>		<b>379,957</b>	458,191
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>379,957</b>	458,191
<b>NET ASSETS</b>		<b>379,957</b>	458,191
<b>FUNDS</b>	8		
Unrestricted funds		379,957	458,191
<b>TOTAL FUNDS</b>		<b>379,957</b>	458,191

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2025 and were signed on its behalf by:

A Wright - Trustee



## **THE HEATONS ANIMAL RESCUE GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

##### **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.

##### **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.

##### **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.

#### **2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>4,659</b>	2,754
Shop, direct donations etc	<b>69,129</b>	71,288
	<hr/>	<hr/>
	<b>73,788</b>	74,042
	<hr/>	<hr/>

**THE HEATONS ANIMAL RESCUE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>2,966</b>	3,900
Curr asset inv income	<b>7,215</b>	3,193
Increase/(decrease) in investment value	<b>(2,278)</b>	8,593
	<b>7,903</b>	15,686

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trustees' salaries	<b>38,223</b>	33,228
Trustees' social security	<b>1,986</b>	1,277
Trustees' pensions paid	<b>927</b>	1,053
	<b>41,136</b>	35,558

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	<b>2025</b>	<b>2024</b>
	<b>7</b>	<b>7</b>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,199
Other trading activities	74,042
Investment income	15,686
<b>Total</b>	<b>106,927</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Animal rescue and re-homing	149,183
<b>NET INCOME/(EXPENDITURE)</b>	<b>(42,256)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	500,447

**THE HEATONS ANIMAL RESCUE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED FORWARD**

458,191

**7. CURRENT ASSET INVESTMENTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Castlefield Investments	<b>265,067</b>	261,786

**8. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	<b>458,191</b>	<b>(78,234)</b>	<b>379,957</b>
<b>TOTAL FUNDS</b>	<b>458,191</b>	<b>(78,234)</b>	<b>379,957</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>86,705</b>	<b>(164,939)</b>	<b>(78,234)</b>
<b>TOTAL FUNDS</b>	<b>86,705</b>	<b>(164,939)</b>	<b>(78,234)</b>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	500,447	(42,256)	458,191
<b>TOTAL FUNDS</b>	500,447	(42,256)	458,191

**THE HEATONS ANIMAL RESCUE GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	106,927	(149,183)	(42,256)
<b>TOTAL FUNDS</b>	<u>106,927</u>	<u>(149,183)</u>	<u>(42,256)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	500,447	(120,490)	379,957
<b>TOTAL FUNDS</b>	<u>500,447</u>	<u>(120,490)</u>	<u>379,957</u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	193,632	(314,122)	(120,490)
<b>TOTAL FUNDS</b>	<u>193,632</u>	<u>(314,122)</u>	<u>(120,490)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**THE HEATONS ANIMAL RESCUE GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
Donations	4,564	7,029
Legacies	451	10,170
	<hr/> 5,014	<hr/> 17,199
<b>Other trading activities</b>		
Fundraising events	4,659	2,754
Shop, direct donations etc	69,129	71,288
	<hr/> 73,788	<hr/> 74,042
<b>Investment income</b>		
Deposit account interest	2,966	3,900
Curr asset inv income	7,215	3,193
Increase/(decrease) in investment value	(2,278)	8,593
	<hr/> 7,903	<hr/> 15,686
<b>Total incoming resources</b>	<hr/> 86,705	<hr/> 106,927
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	38,223	33,228
Trustees' social security	1,986	1,277
Trustees' pensions paid	927	1,053
Wages	30,481	33,737
Utilities	8,430	11,003
Vet fees	42,408	37,913
Cat food, meds & cleaning	21,250	26,790
Building maintenance & Ins	18,138	2,982
	<hr/> 161,843	<hr/> 147,983
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,440	1,200
Investment charges	1,656	-
	<hr/> 3,096	<hr/> 1,200
<b>Total resources expended</b>	<hr/> 164,939	<hr/> 149,183
<b>Net expenditure</b>	<hr/> <hr/> (78,234)	<hr/> <hr/> (42,256)

This page does not form part of the statutory financial statements