

**OTTERSPOOL ANIMAL HAVEN**  
**TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**



# OTTERSPOOL ANIMAL HAVEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S M Challinor A Bowes J Dixon	(Appointed 15 March 2025)
<b>Secretary</b>	J Dixon	
<b>Treasurer</b>	S Challinor	
<b>Charity number</b>	1093973	
<b>Principal address</b>	14 Torquay Grove Woodsmoor Stockport Cheshire SK2 7BB	
<b>Independent examiner</b>	Chadwicks Chartered Accountants Capital House 272 Manchester Road Droylsden Manchester M43 6PW	
<b>Bankers</b>	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT	

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# OTTERSPOOL ANIMAL HAVEN

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# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

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The trustees present their annual report and financial statements for the year ended 30 September 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

#### **Objectives and activities**

The charity's objects are to provide veterinary care, treatment and shelter for abandoned animals and to educate the public in matters concerning animal welfare. The policies adopted in furtherance of these objects are unchanged in the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The last year has seen quite a few changes in the way we operate and care for our dogs especially. Although during Covid we had stopped using Blossoms Boarding Kennels quite so much, they were always there if we needed them. Especially in the case of an emergency if a dog came in that a fosterer could not cope with. In December 2024 Blossoms closed down completely, the land was sold off for building. Also around the same time, the Greyhound Racing Kennels, from where we had re-homed numerous dogs, closed. It had been quite an advantage for us not to have to pay boarding fees for the dogs. We did however, cover all vets bills for them which included dental work and could be very expensive. It is of course a good thing for us that many racing tracks are closing down and the amount of greyhounds needing to be rescued should be greatly reduced. We now therefore rely completely on foster carers to look after any dogs that come in. It is easier said than done to get people for this job. Often the ones we do get become attached to the dog and end up adopting it. Such was the case with the people who fostered Gismo and likewise Chesney's foster carers. This is good but we have lost a foster home. Fortunately we have a couple of fosters who have managed to resist this temptation. With their help we have managed to home a lot of dogs. Sadly two dogs that came in had a lot of veterinary treatment but had to be put to sleep in the end. We have one of our greyhounds in long term foster as, unfortunately, the lady we homed him with had to go into a care home 18 months ago. Archie has multiple health issues making it difficult to find him a new home. This way he has a nice comfy sofa to sleep on and we foot all the vet bills.

The cat situation with us and other rescues is in crisis at the moment. Compared to previous years cat rehoming has been very slow this year. This is due to that fact that many of the cats we have in pens are either ailing or difficult. We have a non-destruction policy, which means if nothing goes out there is no room for anything to come in. The rising cost of veterinary bills has made it very difficult for people to commit to taking on a pet. We have been lucky to have had the help of a couple who also foster dogs for us. Some months ago we were alerted to a farmer who had a lot of feral cats on and around his land. Many of these cats and kittens were being killed on the road. Also many were dying as they have been so inbred. This has been a large undertaking for us, fortunately we have been able to trap some of the kittens and turn them round into sometimes shy but friendly home able cats. This makes our work rewarding. We have come a long way with this project though many will have to be neutered and returned to where they came from. We also had to re trap three cats we had neutered at the greyhound racing kennels. When they closed, this site was also up for redevelopment. Fortunately we were able to relocate them to local stables, though we remain responsible for their well being.

We have also paid for a number of rabbits to be neutered. Though we do not have facilities to take them in, if we are able to find homes we will help.

# OTTERSPOOL ANIMAL HAVEN

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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### **Financial review**

Our shop and legacies see the bulk of our income. Our shop does very well the only problem being getting hold of suitable volunteers. As with many charities we seem to rely on the same people.

In March 2025 our Secretary Doris Kirkham decided to retire from her post. Doris was one of the first Trustees to start the Charity and was with us from day one. Julie Dixon who has been a volunteer from many years has been happy to take on the role of Secretary and we are pleased to have her with us.

Overall the year has been hard work but worth it in the end. We are well aware we would be nowhere without our loyal supporters.

### **Structure, governance and management**

The registered name of the charity with the Charity Commission is Otterspool Animal Haven, number 1093973. The charity was established by a charitable trust deed on 30th September 2002.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Kirkham (Resigned 14 March 2025)

S M Challinor

A Bowes

J Dixon (Appointed 15 March 2025)

The recruitment and appointment of trustees is as set out the charities constitution.

The organisation is a small unincorporated charity set up for the welfare of animals.

The trustees' report was approved by the Board of Trustees.

### **A Bowes**

Trustee

Dated: 15 December 2025

# **OTTERSPOOL ANIMAL HAVEN**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 SEPTEMBER 2025***

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The trustees 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).

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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# OTTERSPOOL ANIMAL HAVEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF OTTERSPOOL ANIMAL HAVEN

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I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 5 to 13.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Claire L Taylor BA(Hons), F.C.C.A  
Chadwicks  
Chartered Accountants  
Capital House  
272 Manchester Road  
Droylsden  
Manchester  
M43 6PW

Dated: 16 December 2025

# OTTERSPOOL ANIMAL HAVEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	2025 £	2024 £
<b><u>Income from:</u></b>			
Donations and legacies	<b>2</b>	98,078	64,372
Activities for generating funds	<b>3</b>	53,982	58,284
Investments	<b>4</b>	14,229	11,519
		<hr/>	<hr/>
<b>Total income</b>		166,289	134,175
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	<b>5</b>	9,328	9,225
		<hr/>	<hr/>
Charitable activities	<b>6</b>	97,816	88,087
		<hr/>	<hr/>
<b>Total resources expended</b>		107,144	97,312
		<hr/>	<hr/>
Net gains/(losses) on investments	<b>10</b>	21,362	28,787
		<hr/>	<hr/>
<b>Net movement in funds</b>		80,507	65,650
		<hr/>	<hr/>
Fund balances at 1 October 2024		551,075	485,425
		<hr/>	<hr/>
<b>Fund balances at 30 September 2025</b>		631,582	551,075
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# OTTERSPOOL ANIMAL HAVEN

## BALANCE SHEET

AS AT 30 SEPTEMBER 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		24,511		23,585
Investments	13		316,060		292,010
			<u>340,571</u>		<u>315,595</u>
<b>Current assets</b>					
Cash at bank and in hand		291,227		235,685	
<b>Creditors: amounts falling due within one year</b>	14	(216)		(205)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			291,011		235,480
			<u>          </u>		<u>          </u>
<b>Total assets less current liabilities</b>			<u>631,582</u>		<u>551,075</u>
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Unrestricted funds			631,582		551,075
			<u>631,582</u>		<u>551,075</u>
			<u>          </u>		<u>          </u>

The financial statements were approved by the trustees on 15 December 2025

S M Challinor  
Trustee

A Bowes  
Trustee

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 1 Accounting policies

#### Charity information

Otterspool Animal Haven is a non-incorporated charity. The principal address is: 14 Torquay Grove, Woodsmoor, Stockport, Cheshire, SK2 7BB.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	10% straight line
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	2025 £	2024 £
Donations and gifts	24,102	32,816
Legacies receivable	62,482	26,863
Grants receivables	10,000	-
Donated goods and services	1,494	4,693
	<u>98,078</u>	<u>64,372</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 3 Activities for generating funds

	2025 £	2024 £
Fundraising events	161	131
Shop income	51,280	54,705
Sponsorships and social lotteries	-	1,011
Commissions received	2,541	2,437
	<u>53,982</u>	<u>58,284</u>
Activities for generating funds	<u>53,982</u>	<u>58,284</u>

### 4 Investments

	2025 £	2024 £
Income from listed investments	6,107	6,992
Interest receivable	8,122	4,527
	<u>14,229</u>	<u>11,519</u>

### 5 Raising funds

	2025 £	2024 £
<u>Trading costs</u>		
Operating charity shops	9,328	9,225
	<u>9,328</u>	<u>9,225</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 6 Charitable activities

	2025 £	2024 £
Staff costs	30,420	25,782
Depreciation and impairment	17,850	8,197
Animal food	3,615	3,591
Veterinary expenses	26,574	29,961
Other animal requirements	928	818
	<u>79,387</u>	<u>68,349</u>
Share of support costs (see note 7)	11,485	13,373
Share of governance costs (see note 7)	6,944	6,365
	<u>97,816</u>	<u>88,087</u>

### 7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Boarding out rent and electricity	1,479	-	1,479	1,325
Motor expenses	3,493	-	3,493	4,883
Newsletter/leaflet printing and stationery	223	-	223	186
Telephone	1,520	-	1,520	1,363
Insurance	1,444	-	1,444	1,324
Repairs, maintenance and cleaning	3,326	-	3,326	4,292
Accountancy	-	780	780	592
Legal and professional	-	1,913	1,913	1,560
Sundry expenses	-	832	832	967
Investment management fees	-	3,419	3,419	3,246
	<u>11,485</u>	<u>6,944</u>	<u>18,429</u>	<u>19,738</u>
Analysed between Charitable activities	<u>11,485</u>	<u>6,944</u>	<u>18,429</u>	<u>19,738</u>

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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### 8 Trustees

Contracted service salary represents payments made to a trustee of the charity under an employment agreement signed on 8 April 2009 for which consent was granted by the Charity Commission in June 2009.

All payments have been made in accordance with clause 4.1 of the agreement, as amended under clause 19. Copies of the agreement can be inspected at the charity's correspondence address.

The treasurer claims a monthly mobile phone bill, these expenses are minimal and the mobile phone is mainly used for calls relating to the charity.

No other trustees (or any persons connected with them) received any remuneration or expenses during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	29,878	25,282
Other pension costs	542	500
	<u>30,420</u>	<u>25,782</u>
	<u>30,420</u>	<u>25,782</u>

### 10 Net gains/(losses) on investments

	2025 £	2024 £
Revaluation of investments	21,362	28,787
	<u>21,362</u>	<u>28,787</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 12 Tangible fixed assets

	Land and buildings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2024	5,845	1,872	32,398	40,115
Additions	-	-	32,075	32,075
Disposals	-	-	(32,398)	(32,398)
At 30 September 2025	5,845	1,872	32,075	39,792
<b>Depreciation and impairment</b>				
At 1 October 2024	5,845	1,266	9,418	16,529
Depreciation charged in the year	-	151	8,019	8,170
Eliminated in respect of disposals	-	-	(9,418)	(9,418)
At 30 September 2025	5,845	1,417	8,019	15,281
<b>Carrying amount</b>				
At 30 September 2025	-	455	24,056	24,511
At 30 September 2024	-	605	22,980	23,585

### 13 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£		£
<b>Cost or valuation</b>			
At 1 October 2024 & 30 September 2025	282,745	9,265	292,010
<b>Carrying amount</b>			
At 30 September 2025	282,745	9,265	292,010
At 30 September 2024	282,745	9,265	292,010

# OTTERSPOOL ANIMAL HAVEN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 13 Fixed asset investments

(Continued)

Investment objective: Growth

The charity expect the portfolio to grow over a number of years through a combination of reinvesting income and capital growth.

Movement in the funds is as follows:

	2025	2024
	£	£
Dividend income	6,107	6,992
Management fees deducted	(3,419)	(3,246)
Profit/Loss on the investments	21,362	28,787
Cash investment in the year	-	-
	<u>24,050</u>	<u>32,533</u>

### 14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>216</u>	<u>205</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to the profit and loss account in respect of defined contribution schemes was £542 (2024 - £500)