

COMPANY REGISTRATION NUMBER 05926205  
REGISTERED CHARITY NUMBER 1117372



**STRAY AID TRADING AS DURHAM DOGS  
AND CATS HOME LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**31ST MARCH 2025**

**BELL TINDLE WILLIAMSON LLP**

Chartered Accountants  
and Registered Auditors  
The Old Post Office  
63 Saville Street  
North Shields  
Tyne & Wear  
NE30 1AY

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

**Foreword**

This has been another very challenging year for Animal Welfare, with more animals being relinquished and animal rescue centres at full capacity. Sadly this has led to more animals being deliberately abandoned, many with medical and behavioural problems.

The number of people looking to open their homes to rescue animals has also dropped, as people face continued pressure on their finances and time. Our dedicated team are working harder than ever to try and get dogs out of kennels and into new homes. The board of trustees remain extremely grateful to the many supporters whose donations help the charity to continue it's vital work, offering a lifeline to hundreds of animals in need across the North East of England.

**Our Purposes and Activities**

***Purpose***

The objects of the charity are for the benefit of the public to provide and maintain rescue homes or other facilities for the reception, care and treatment of stray and abandoned dogs and unwanted cats in need of care and attention.

Stray Aid Trading as Durham Dogs and Cats Home Ltd also promotes humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, mal treatment, poor circumstances or ill usage. It also educates the public in matters pertaining to animal welfare in general and in the prevention of cruelty and suffering among animals.

The charity also actively seeks to reduce the number of stray dogs put to sleep by re-homing them. This is achieved by taking care of the dogs welfare by providing a secure and safe environment until such times as they can be re-homed.

***Ensuring Our Work Delivers Our Aims***

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.



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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Our Purposes and Activities** *(continued)*

***The Focus of our Work***

Our main objectives for the year continued to be the promotion of the safety and welfare of animals. The strategies used to meet these objectives included:

- Rescuing and re-homing a substantial number of cats and stray dogs.
- Promoting the issues and problems concerning cats and stray dogs and holding events to make the public aware of these issues.
- Micro chipping dogs in the County Durham Area, to provide a profile of these dogs.
- Holding a number of fundraising activities throughout the year to raise much needed funds to provide high standard facilities for the rescued animals.
- Running charity shops and selling donated goods to members of the public to raise additional funds for the charity.
- Using social media, including Facebook, X, Instagram and Tik Tok to raise the profile of the charity.

**How Our Activities Deliver Public Benefit**

Our main activities and who we try to help are described below. All our charitable objectives focus on helping animals in need.

***Who Used and Benefitted from Our Services?***

There are many people and animals during the last year who have benefitted from the services offered by the charity. A large number of animals were either successfully re-united with their owners or were rescued and successfully re-homed with other families.

Whilst staying at the rescue centre, all animals are extremely well looked after, living in modern facilities and receiving all of the medical treatment that they require.

For more information about the services offered by the charity or for details on the stray animals currently at the rescue centre then please visit the charity's website at [www.strayaid.org.uk](http://www.strayaid.org.uk).

**Achievements and Performance**

The charity continues to grow and is pleased with the progress it has made during a year that has seen the UK in continued financial and political uncertainty. Stray Aid Trading as Durham Dogs and Cats Home Ltd never forgets how fortunate we are to have such loyal and generous supporters who continue to donate and raise funds for the charity. At a time when a lot of charities are having to make significant cuts to their services, and many are not able to continue.

As the North East Dogs & Cats Home, we are proud to have rehomed 350 dogs and 50 cats this year.

This year we have continued to make improvements to our facilities as we strive to continually improve the care and accommodation we offer our animals. We are extremely pleased with our new veterinary suite, which was mainly funded by a generous grant from The Petplan Charitable Trust. The new suite provides a bright and airy veterinary space where our animals can receive health checks, neutering, dentals and more. Many of the animals we receive arrive in need of veterinary attention, and the ability to examine and treat animals on site is invaluable and reduces the need to travel to off-site vets, which many dogs and especially cats find extremely stressful.

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**Achievements and Performance** *(continued)*

Our vets have been kept busy providing essential treatment for some very distressing cases. These are often the result of conditions which have been left untreated and have developed into conditions which now require much more in depth and sometimes invasive treatment. This has been exasperated by the cost of living crisis, which has resulted in people not seeking veterinary treatment at an early stage. Our veterinary team work hard to ensure that all animals in our care receive the treatment they need.

Community fundraising has remained difficult in an ever changing landscape and a largely cashless society. Whilst income generation is challenging, our team have still managed to connect with the local community at a number of fundraising events across the region. We had our third Great North Run Team this year, with 35 runners raising over £14,000 for the charity. We remain very grateful to Pedigree for their generous support, which helps to provide meals for the dogs in our care. Our partnership with Pets at Home Hartlepool and Coulby Newham have also helped to bring in much needed donations as well as an opportunity to connect with animal lovers and pet owners to promote animals looking for homes, as well as discussing the work the charity does.

Our digital fundraising is growing and is providing a vital income as well as helping us to reach a new generation of supporters. Building regular donations is a vital source of income, especially in these challenging times where financial pressures are high. Our first online Christmas Raffle proved a big success and we would like to thank all the businesses and supporters who donated prizes and bought tickets.

Our dog friendly charity shops and online Vinted store continue to provide a valuable source of income generation and we opened our new supersize charity shop in Chester le Street in September. The shop was warmly welcomed and has become a popular place for shoppers in the town. We are extremely lucky to have such a fantastic and dedicated team of volunteers who give their time to help the charity. We could not operate our shops without them and we are extremely appreciative of all they do to help. The shops also provide a link to our local communities and help to connect the charity with a diverse audience.

We are also proud to interact with schools and children's groups to educate the younger generation around caring for and respecting animals. We hope that with education, we are making a small contribution towards reducing animal cruelty and neglect in the future.

**Financial Review**

The charity reports a surplus for the year of £227,906.

***Principal Funding Sources***

One of the main sources of income for the charity was donations and legacies. The trustees would like to thank everyone who has made personal donations and legacies towards the operating costs of the charity. The appeals made to people throughout the year were successful and the charity has received significant donations for which they are extremely grateful.

Included within donations and legacies are donations of £131,282 (2024: £66,002) received from Stray Care Services Ltd. Stray Care Services Limited is a wholly owned subsidiary of Stray Aid Trading as Durham Dogs and Cats Home Ltd.

Kennelling fees also provided a substantial amount of income for the charity.

The sale of donated goods in the charity shops also continues to generate a substantial amount of income for the charity.



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Financial Review** *(continued)*

***Cost Analysis***

The charity is keen to ensure that it has sound financial plans in place and tries to minimise expenditure where possible. Resources expended during the financial year amounted to £486,140 compared to £490,462 last year. The main expenditure costs continue to be wages and salaries, rent and rates and repairs, maintenance and cleaning. The charity's staff are vital to offer the services provided. Rent charges are for the charity shops which provide a vital source of income to the charity. Repairs, maintenance and cleaning costs are essential to ensure the kennels and cattery remain fit for purpose and to ensure the animals are cared for in the best possible environment.

With the exception of wages and salaries, which have reduced as some members of our team have now been employed by our subsidiary company Stray Care Services Ltd, costs on the whole remain comparable with those incurred in the prior year.

***Investment Powers and Policy***

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Aside from retaining a prudent amount of reserves each year, most of the charity's funds especially those received via grant funding, are spent in the short term and so there are few funds for long term investment.

***Reserves Policy and Going Concern***

The trustees have examined the charity's requirement for reserves in the light of the main risks facing Stray Aid Trading as Durham Dogs and Cats Home Ltd. It is the policy of Stray Aid Trading as Durham Dogs and Cats Home Ltd to maintain funds at a level, which allows the charity to operate in the event of unforeseen circumstances. The trustees believe that the reserves at the financial year end are adequate to meet this policy.

The trustees have reviewed the costs of the charity and believe that an amount of £150,000 is required to allow them to continue to operate should the charity receive no further income. This amount is designated within the charity's unrestricted reserves.

**Plans for Future Periods**

As Stray Aid Trading as Durham Dogs and Cats Home Ltd enters its 20th year as a rehoming charity, we have decided that it's time for a new name that reflects our mission, to provide a temporary place of safety for dogs and cats in need, offering them the care and compassion they deserve until we can find them loving forever homes. We will continue to take as many dogs from local pounds as we possibly can, to achieve our vision of a future where every dog and cat in the North East has a home where they can live a full and rewarding life.

We are continually reviewing our income streams and looking at new ways to raise funds, so that we can provide the best care possible for our animals and keep improving the standard of accommodation and services we provide. We are committed to continuing our program of building and renovations to replace some of our oldest kennels with new, high specification, larger kennels. The new kennels will allow us to safely accommodate dogs of all sizes, whilst ensuring their welfare and living conditions are of a good standard.

The mental wellbeing of our animals is as important as their physical wellbeing and we are always looking at ways to make their time in our care as stimulating and enriching as possible. Our team are looking at new ways to introduce kennel enrichment and outdoor exercise for our dogs and we are slowly building our team of volunteers to help socialise our rehoming dogs.

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**FOR THE YEAR ENDED 31ST MARCH 2025**

**Plans for Future Periods** *(continued)*

Our rehoming team will continue to develop ways of promoting dogs needing homes as well as developing the rehoming process to make it as accessible for people as possible. Becoming more proactive in trying to match dogs to the right homes whilst treating people and dogs as individuals.

We look to continue growing the size of our Great North Run Team as a major fundraiser and encourage supporters of all abilities to take part and raise vital life saving funds for the animals. We introduced our first sponsored dog walk this year which was very warmly recieved and well attended, we look forward to hosting more dog walks throughout the year.

Corporate volunteers have a lot to offer and we are excited to be welcoming teams of volunteers from a variety of organisations to help with tasks at both the rehoming centre and our charity shops.

The charity will continue to provide a temporary place of safety for dogs and cats in need, offering them the care and compassion they deserve until we can find them loving forever homes, as we strive to create rewarding futures for dogs and cats in the North East of England.

**Volunteers and Other Thanks**

The trustees wish to thank the charity's dedicated staff members and volunteers for their hard work and dedication over this and previous years, who truly contribute greatly to the work of the charity.

We remain indebted to organisations who have awarded us grants and hope that the successful way we have utilised these monies will encourage these funders to continue with their support.

**Reference and Administrative Details**

<i>Charity Name:</i>	Stray Aid Trading as Durham Dogs and Cats Home Ltd
<i>Charity Registration Number:</i>	1117372
<i>Company Registration Number:</i>	05926205
<i>Registered Office and Operational Address:</i>	Durham Dog's & Cats Home Coxhoe Durham DH6 4EL
<i>Bankers :</i>	Lloyds TSB Skinnergate Branch Darlington County Durham DL3 7ND
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office 63 Saville Street North Shields Tyne and Wear NE30 1AY

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Reference and Administrative Details** *(continued)*

***Directors and Trustees:***

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees.

The trustees who served during the year were as follows:

***Elected Trustees:***

***Resigned***

Mrs S. Bielby	
Miss S. Vout	
D. A. Clarke	
Cllr J. Blakey	
M. Owens	
Mrs A. R. Dickson	04.06.24

**Structure, Governance and Management**

***Governing Document***

Stray Aid Trading as Durham Dogs and Cats Home Ltd is a registered charity (registered number 1117372) and a company limited by guarantee established under a Memorandum of Association which states the objects and powers of the charitable company. It is governed under its Articles of Association dated 6th September 2006. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.

***Appointment of Trustees***

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, one-third of trustees must retire by rotation. The trustees to retire by rotation shall be those who have been longest in office since their last (re) appointment. If the vacancy of the retiring trustee cannot be filled by another candidate then they can be reappointed in their original role.

Trustees are voted onto the committee at the Annual General Meeting. They can also be co-opted onto the committee by the Board itself between Annual General Meetings.

All of the trustees give their time voluntarily and receive no benefits from the charity.

***Trustee Selection***

Trustees are not actively sought as Stray Aid Trading as Durham Dogs and Cats Home Ltd is content with the number of Trustees it has. Should a potential trustee approach the charity or if the charity wishes to recruit a trustee onto the board there are formal procedures in place to ensure a good candidate is selected. There is no specific age group or experience required to become a trustee but the person must have a clean criminal record and must be willing and able to demonstrate that they can add to the range of skills present in the current trustees.

***Trustee Induction and Training***

Any new trustees are likely to be familiar with the practical work of the charity before they join the board but are still likely to attend a series of short training sessions to fully learn about the charity.



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Structure, Governance and Management** *(continued)*

***Trustee Induction and Training*** *(continued)*

The main documents which set out the operational framework of the charity, including the Memorandum and Articles of Association are also discussed with any new trustees. They are also briefed on the current financial position of the charity with the aid of the latest set of financial statements. Finally the current resources, grant funding and other revenue streams are discussed as well as the future plans and objectives of the charity.

New trustees will also be referred to the Charity Commission's guide "the Essential Trustee".

***Organisation***

The board of trustees administers the charity. They meet regularly to discuss the needs of the charity and plan any action to be taken.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with a Chief Executive appointed by the board of trustees. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that all key performance indicators are met.

***Related Parties***

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships.

***Pay Policy for Senior Staff***

The majority of the board of directors, who are the charity's trustees, give their time freely and receive no remuneration, with the exception of Mrs S Bielby who received a salary for her work as a veterinarian. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry. When recruiting to new senior management roles salaries are benchmarked against similar roles and responsibilities and we also consider the market and availability of skills in setting salaries.

***Risk Management***

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises of the following:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees are satisfied that they have taken all the necessary steps to lessen the risks affecting Stray Aid Trading as Durham Dogs and Cats Home Ltd.

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also the directors of Stray Aid Trading as Durham Dogs and Cats Home Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

***Statement of disclosure to our independent examiners***

In so far as the trustees are aware at the time of approving our trustees' report:

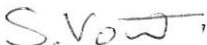
- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Independent Examiner**

It will be proposed at the Annual General Meeting that E. J. Hartshorne-Ferguson of Bell Tindle Williamson LLP will continue in office as the independent examiner for the ensuing year.

This report was approved by the board of trustees on 30th November 2025 and signed on its behalf by:

  
.....  
MISS S. VOUT  
Trustee

  
.....  
MRS S. BIELBY  
Trustee



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

I report on the financial statements of the charity for the year ended 31st March 2025, which are set out on pages 11 to 22.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
  - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP  
 Chartered Accountants  
 The Old Post Office  
 63 Saville Street  
 North Shields  
 Tyne & Wear  
 NE30 1AY

*EJ Hartshorne-Ferguson*

E. J. Hartshorne-Ferguson BA FCA  
 Independent Examiner

CHARTERED ACCOUNTANTS AND  
 REGISTERED AUDITORS  
 30th November 2025

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2025 £</u>	<u>2024 £</u>
<b>INCOME:</b>					
Donations and Legacies	3	345,620	10,000	355,620	335,367
Income from Charitable Activities	4	346,736	-	346,736	367,126
Other Income	5	11,690	-	11,690	11,180
<b>TOTAL INCOMING RESOURCES</b>		<u>704,046</u>	<u>10,000</u>	<u>714,046</u>	<u>713,673</u>
<b>EXPENDITURE:</b>					
<b>Cost of Raising Funds</b>	6	89,332	-	89,332	75,909
		<u>89,332</u>	<u>-</u>	<u>89,332</u>	<u>75,909</u>
<b>Charitable Activities:</b>					
Expenditure on Charitable Activities	7	352,865	-	352,865	372,081
Shop Expenditure	8	43,943	-	43,943	42,472
		<u>396,808</u>	<u>-</u>	<u>396,808</u>	<u>414,553</u>
<b>TOTAL EXPENDITURE</b>		<u>486,140</u>	<u>-</u>	<u>486,140</u>	<u>490,462</u>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<u>217,906</u>	<u>10,000</u>	<u>227,906</u>	<u>223,211</u>
<b>RECONCILIATION OF FUNDS:</b>					
<b>OPENING FUNDS AT 1ST APRIL 2024</b>	17	904,565	-	904,565	681,354
<b>SURPLUS FOR THE YEAR</b>		217,906	10,000	227,906	223,211
<b>TRANSFER BETWEEN FUNDS</b>	17	10,000	(10,000)	-	-
<b>CLOSING FUNDS AT 31ST MARCH 2025</b>	17	<u>1,132,471</u>	<u>-</u>	<u>1,132,471</u>	<u>904,565</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities

*The notes on pages 13 to 22 form part of these financial statements.*

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET AS AT 31ST MARCH 2025**

	<u>Note</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>			
Tangible Assets	12	766,505	565,682
Investments	13	<u>1</u>	<u>1</u>
		766,506	565,683
<b>CURRENT ASSETS</b>			
Stock	14	6,740	4,464
Debtors	15	99,648	47,884
Cash at Bank and in Hand		<u>380,095</u>	<u>347,746</u>
		486,483	400,094
<b>CREDITORS - AMOUNTS DUE WITHIN ONE YEAR</b>	16	<u>118,851</u>	<u>49,545</u>
<b>NET CURRENT ASSETS</b>		<u>367,632</u>	<u>350,549</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,134,138	916,232
<b>CREDITORS - AMOUNTS DUE AFTER MORE THAN ONE YEAR</b>	16	(1,667)	(11,667)
<b>NET ASSETS</b>		<u>1,132,471</u>	<u>904,565</u>
<b>CAPITAL</b>			
Unrestricted Funds - General	17	982,471	754,565
Unrestricted Funds - Designated	17	150,000	150,000
Restricted Funds	17	-	-
		<u>1,132,471</u>	<u>904,565</u>


These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 30th November 2025 and are signed on behalf of the board by:

  
 .....  
 MISS S. VOUT  
 Trustee

  
 .....  
 MRS S. BIELBY  
 Trustee

Registration Number: 05926205

*The notes on pages 13 to 22 form part of these financial statements.*



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention, and in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Stray Aid Trading as Durham Dogs and Cats Home Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b) Preparation of the Financial Statements on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

**c) Cash Flow Statement**

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

**d) Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

**e) Fund Accounting**

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

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**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES** *(continued)*

**e) Fund Accounting** *(continued)*

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**f) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

**h) Tangible Fixed Assets**

All fixed assets are initially recorded at cost.

**i) Depreciation**

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Fixtures and Fittings	25%	Reducing Balance
Motor Vehicles	25%	Straight Line
Kennels	10%	Straight Line

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**1. ACCOUNTING POLICIES** *(continued)*

**j) Tangible Fixed Assets and Restricted Funds**

When the charity receives restricted grants that can only be used for expenditure on fixed assets, it has the following policy:-

- Expenditure on the fixed asset is capitalised. The fixed asset is then depreciated over its useful economic life in accordance with the charity's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

**l) Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**m) Cash at Bank and in Hand**

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit accounts.

**n) Creditors and Provisions**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**o) Operating Lease Agreements**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

**p) Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. LEGAL STATUS**

Stray Aid Trading as Durham Dogs and Cats Home Ltd is a company limited by guarantee and as such has no share capital. In the event of the charitable company being wound up, the trustees would be required to contribute an amount not exceeding £10.



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**3. DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants	-	10,000	10,000	11,000
Donations and Legacies	345,620	-	345,620	324,367
	<u>345,620</u>	<u>10,000</u>	<u>355,620</u>	<u>335,367</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Kennelling Fees	1,705	-	1,705	13,421
Provision of Part-Serviced Kennels	135,529	-	135,529	157,518
Police Contract	-	-	-	650
Veterinary Fees	-	-	-	840
Adoption	57,740	-	57,740	53,812
Fundraising	16,808	-	16,808	9,526
Shop Income	134,954	-	134,954	131,359
	<u>346,736</u>	<u>-</u>	<u>346,736</u>	<u>367,126</u>

**5. OTHER INCOME**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pet Plan Insurance Commission	9,985	-	9,985	9,265
Bank Interest and Other Similar Income	1,705	-	1,705	1,915
	<u>11,690</u>	<u>-</u>	<u>11,690</u>	<u>11,180</u>

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**6. COST OF RAISING FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Veterinary Care Direct Costs	34,841	-	34,841	32,510
Veterinary Care Director's Salary	35,106	-	35,106	28,906
Dog Supplies and External Boarding Fees	2,561	-	2,561	6,946
Waste Disposal	5,283	-	5,283	2,341
Fundraising Costs	11,541	-	11,541	5,206
	<u>89,332</u>	<u>-</u>	<u>89,332</u>	<u>75,909</u>

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	202,222	-	202,222	265,309
Employers National Insurance	11,290	-	11,290	11,311
Staff Pension Contributions	3,750	-	3,750	5,005
Staff Training	1,863	-	1,863	329
Work Clothing	480	-	480	534
Water Rates	2,664	-	2,664	2,579
Light and Heat	17,945	-	17,945	13,126
Bond Adjustments	1,210	-	1,210	7,200
Insurance	5,407	-	5,407	4,521
Motor Expenses	593	-	593	615
Repairs and Maintenance	6,722	-	6,722	14,392
Hire of Equipment	1,633	-	1,633	1,935
Printing, Postage and Stationery	751	-	751	2,461
Computer and IT Costs	3,410	-	3,410	4,100
Telephone	1,966	-	1,966	2,927
Gain on Disposal of Tangible Assets	-	-	-	(1,512)
Depreciation	69,474	-	69,474	46,437
Cleaning	5,226	-	5,226	4,013
Bank Charges	2,917	-	2,917	2,379
Sundry Expenses	1,515	-	1,515	1,198
Professional Subscriptions	2,743	-	2,743	2,638
Accountancy Fees	3,648	-	3,648	3,102
Governance Costs (See Note 9)	1,372	-	1,372	8,990
Bank Loan Interest	429	-	429	682
Irrecoverable VAT	3,635	-	3,635	(32,190)
	<u>352,865</u>	<u>-</u>	<u>352,865</u>	<u>372,081</u>

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**8. ANALYSIS OF SHOP EXPENDITURE**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Rent, Rates and Water	37,373	-	37,373	38,558
Light and Heat	4,760	-	4,760	2,960
Insurance	970	-	970	934
Sundries	840	-	840	20
	<u>43,943</u>	<u>-</u>	<u>43,943</u>	<u>42,472</u>

**9. ANALYSIS OF GOVERNANCE COSTS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	872	-	872	8,490
	<u>1,372</u>	<u>-</u>	<u>1,372</u>	<u>8,990</u>

**10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	242,344	-	242,344	300,497
Benefits in Kind	1,351	-	1,351	1,123
Employer National Insurance Contributions	14,570	-	14,570	13,854
Employer Pension Contributions	4,580	-	4,580	5,686
	<u>262,845</u>	<u>-</u>	<u>262,845</u>	<u>321,160</u>

No employees had employee benefits in excess of £60,000 (2024: £60,000).

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2024: £nil) nor were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil), with the exception of the veterinary director/trustee who received employee benefits of £33,257 (2024: £27,550).

The key management personnel of the charity comprise the trustees and the veterinary director. The employee benefits of the veterinary director are detailed above.



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**11. STAFF NUMBERS**

The average number of persons employed by the charitable company during the year was as follows:

	<b><u>2025</u></b> <b><u>Number</u></b>	<b><u>2024</u></b> <b><u>Number</u></b>
Number of Employees	12	15

**12. TANGIBLE FIXED ASSETS**

	<b><u>Motor</u></b> <b><u>Vehicles</u></b> <b><u>£</u></b>	<b><u>Fixtures &amp;</u></b> <b><u>Fittings</u></b> <b><u>£</u></b>	<b><u>Buildings &amp;</u></b> <b><u>Kennels</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b>COST</b>				
As at 1st April 2024	11,598	21,379	754,181	787,158
Additions		2,764	267,533	270,297
Disposals				-
As at 31st March 2025	<u>11,598</u>	<u>24,143</u>	<u>1,021,714</u>	<u>1,057,455</u>
<b>DEPRECIATION</b>				
As at 1st April 2024	11,598	14,766	195,112	221,476
Charge for year		1,865	67,609	69,474
On Disposals				-
As at 31st March 2025	<u>11,598</u>	<u>16,631</u>	<u>262,721</u>	<u>290,950</u>
<b>NET BOOK VALUE</b>				
As at 31st March 2025	<u>-</u>	<u>7,512</u>	<u>758,993</u>	<u>766,505</u>
As at 31st March 2024	<u>-</u>	<u>6,613</u>	<u>559,069</u>	<u>565,682</u>

**13. INVESTMENTS**

	<b><u>2025</u></b> <b><u>£</u></b>	<b><u>2024</u></b> <b><u>£</u></b>
Investment in Subsidiary	1	1

The investment comprises the £1 share capital of Stray Care Services Ltd.

**14. STOCK**

	<b><u>2025</u></b> <b><u>£</u></b>	<b><u>2024</u></b> <b><u>£</u></b>
Closing Stock	6,740	4,464

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**15 DEBTORS**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	19,232
Prepayments	856	1,647
Inter-Company Loan - Stray Care Services Ltd	79,959	14,329
VAT	18,833	12,676
	<u>99,648</u>	<u>47,884</u>

**16 CREDITORS**

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
<b>Amounts due within one year:-</b>		
Trade Creditors	98,573	27,917
PAYE and National Insurance	4,236	6,011
Bounceback Loan	10,000	10,000
Accruals and Deferred Income	6,042	5,617
	<u>118,851</u>	<u>49,545</u>
<b>Amounts due after more than one year:-</b>		
Bounceback Loan	1,667	11,667
	<u>1,667</u>	<u>11,667</u>

	<u>Balance</u> <u>1st April</u> <u>2024</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Transfers</u> £	<u>Balance</u> <u>31st March</u> <u>2025</u> £
<b>Unrestricted Funds</b>					
General	754,565	704,046	(486,140)	10,000	982,471
Designated - Contingency and Going Concern Policy	150,000	-	-		150,000
	<u>904,565</u>	<u>704,046</u>	<u>(486,140)</u>	<u>10,000</u>	<u>1,132,471</u>
<b>Restricted Funds</b>					
<i>Capital Grants:</i>					
Petplan Charitable Trust	-	10,000	-	(10,000)	-
	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>-</u>
	<u>904,565</u>	<u>714,046</u>	<u>(486,140)</u>	<u>-</u>	<u>1,132,471</u>

The funds can be used in any way by the trustees in accordance with the objectives of the charity.

These are unrestricted funds which have been reserved for future unforeseen costs and contingencies.

These represent funds received which are restricted to being used for a specific purpose. Amounts are released from these funds when the expenditure to which they relate has been incurred by the charity.

The restricted funds received are summarised as follows:

Petplan Charitable Trust      This generous grant helped us fund a new veterinary suite.

£10,000 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.



**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**FOR THE YEAR ENDED 31ST MARCH 2025**

**18 INDEPENDENT EXAMINERS FEE**

The independent examination work conducted during the period constituted a fee of £500.

**19 TAXATION**

As a charity, Stray Aid Trading as Durham Dogs and Cats Home Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**20 ANALYSIS OF NET ASSETS**

	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>£</u>
Fixed Assets	-	766,506	766,506
Current Assets	-	486,483	486,483
Current Liabilities	-	(118,851)	(118,851)
Long Term Liabilities	-	(1,667)	(1,667)
Net Assets at 31st March 2025	<u>-</u>	<u>1,132,471</u>	<u>1,132,471</u>

**21 RELATED PARTY TRANSACTIONS**

By the very nature of the charity, and its activities, trustees may become involved in the provision of services.

Stray Care Services Ltd is a wholly owned subsidiary of Stray Aid Trading as Durham Dogs and Cats Home Ltd, the share capital of which represents the fixed asset investment on the balance sheet. An inter-company loan exists between the two companies and a balance of £79,959 (2024: £14,329) is outstanding at the year end and is included within debtors.

During the year part-serviced kennels were provided by Stray Aid Trading as Durham Dogs and Cats Home Ltd, on normal commercial terms, to Stray Care Services Ltd. Income of £135,529 (2024: £157,518) was received in respect of these services, as shown in income from charitable activities.

Also, during the year, donations of £131,282 (2024: £66,002) were received by Stray Aid Trading as Durham Dogs and Cats Home Ltd from Stray Care Services Ltd.

No other transactions with related parties were undertaken such as are required to be disclosed under the Financial Reporting Standard 102.

**22 ULTIMATE CONTROLLING PARTY**

In the opinion of the Trustees, there is no ultimate controlling party of the Charity other than the Board itself.

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**DETAILED ANALYSIS OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
<b>INCOME:</b>				
<b>Donations and Legacies</b>				
Grants	-	10,000	10,000	11,000
Donations and Legacies	345,620	-	345,620	324,367
<b>Income from Charitable Activities</b>				
Kennelling Fees	1,705	-	1,705	13,421
Provision of Part-Serviced Kennels	135,529	-	135,529	157,518
Police Contract	-	-	-	650
Veterinary Fees	-	-	-	840
Adoption	57,740	-	57,740	53,812
Fundraising	16,808	-	16,808	9,526
Shop Income	134,954	-	134,954	131,359
<b>Other Income</b>				
Pet Plan Insurance Commission	9,985	-	9,985	9,265
Bank Interest and Other Similar Income	1,705	-	1,705	1,915
<b>TOTAL INCOMING RESOURCES</b>	<u>704,046</u>	<u>10,000</u>	<u>714,046</u>	<u>713,673</u>
<b>EXPENDITURE:</b>				
<b>Cost of Raising Funds</b>				
Veterinary Care	34,841	-	34,841	32,510
Veterinary Care - Directors Salary	35,106	-	35,106	28,906
Dog Supplies and External Boarding Fees	2,561	-	2,561	6,946
Waste and Cleaning	5,283	-	5,283	2,341
Fundraising Costs	11,541	-	11,541	5,206
	<u>89,332</u>	<u>-</u>	<u>89,332</u>	<u>75,909</u>

**STRAY AID TRADING AS DURHAM DOGS AND CATS HOME LTD**  
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**DETAILED ANALYSIS OF INCOME AND EXPENDITURE** *(continued)*  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>Total</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>
<b>EXPENDITURE:</b>				
<b>Expenditure on Charitable Activities</b>				
Wages and Salaries	202,222	-	202,222	265,309
Employers National Insurance	11,290	-	11,290	11,311
Staff Pension Contributions	3,750	-	3,750	5,005
Staff Training	1,863	-	1,863	329
Work Clothing	480	-	480	534
Rent and Rates	2,664	-	2,664	2,579
Light and Heat	17,945	-	17,945	13,126
Bond Adjustments	1,210	-	1,210	7,200
Insurance	5,407	-	5,407	4,521
Motor Expenses	593	-	593	615
Repairs and Maintenance	6,722	-	6,722	14,392
Hire of Equipment	1,633	-	1,633	1,935
Printing, Postage and Stationery	751	-	751	2,461
Computer and IT Costs	3,410	-	3,410	4,100
Telephone	1,966	-	1,966	2,927
Gain on Disposal of Tangible Assets	-	-	-	(1,512)
Depreciation	69,474	-	69,474	46,437
Cleaning	5,226	-	5,226	4,013
Sundry Expenses	1,515	-	1,515	1,198
Professional Subscriptions	2,743	-	2,743	2,638
Accountancy Fees	3,648	-	3,648	3,102
Bank Loan Interest	429	-	429	682
Irrecoverable VAT	3,635	-	3,635	32,190
	<u>348,576</u>	<u>-</u>	<u>348,576</u>	<u>360,712</u>
<b>Finance Charges</b>				
Bank Charges	<u>2,917</u>	<u>-</u>	<u>2,917</u>	<u>2,379</u>
<b>Shop Expenditure</b>				
Rent and Rates	37,373	-	37,373	38,558
Light and Heat	4,760	-	4,760	2,960
Insurance	970	-	970	934
Sundries	840	-	840	20
	<u>43,943</u>	<u>-</u>	<u>43,943</u>	<u>42,472</u>
<b>Governance Costs</b>				
Independent Examiner Fees	500	-	500	500
Legal and Professional Fees	872	-	872	8,490
	<u>1,372</u>	<u>-</u>	<u>1,372</u>	<u>8,990</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>486,140</u>	<u>-</u>	<u>486,140</u>	<u>490,462</u>
<b>NET SURPLUS</b>	<u>217,906</u>	<u>10,000</u>	<u>227,906</u>	<u>223,211</u>