

Company registration number 07013695 (England and Wales)

Charity registration number 1136215 (England and Wales)

PET RESPECT LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

PET RESPECT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Hepple	
	M Hartley	
	S Kelly	
	G Hartley	
	A Mills	
	L E Scott	
Secretary	L E Scott	
Country of incorporation	United Kingdom (England and Wales)	07013695
Charity registration	England and Wales	1136215
Registered office	35 Seafeld Avenue Hull East Yorkshire United Kingdom HU9 3JQ	
Independent examiner	Trevor Mark Rackham Rackham's Accountants Limited 3 Melton Enterprise Park Redcliff Road Melton East Yorkshire HU14 3RS	

PET RESPECT LTD

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PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2006 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

To advance the education of the public in animal welfare and animal behaviour, and the principles of good care and management of pets.

To promote humane behaviour towards animals by providing appropriate care and attention by reason of fitness, maltreatment, poor circumstances or ill usage.

To advance in life and help young people by providing support and activity which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

Public benefit

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

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

We have had yet another extremely busy year working in schools, Pupil Referral Units (PRU'S), Hull University, Care Homes and Disability GROUPs.

It has been a very sad year for us as one of our main volunteers, Elaine died suddenly in May. We are still all very upset as she was so loved by everyone at Pet Respect and the school staff and pupils. Her dog Sybil, a beautiful big Bernese Mountain dog was our most popular therapy dog. Elaine's husband, Trevor has been doing some sessions with us, mostly at the University as all the students were so upset and asked if Sybil could still visit.

Elaine's family collected £512 at her funeral which was donated to Pet Respect as she loved working with us, we had many happy years with her and Sybil.

We work every day, mornings and afternoons and the dogs love their work, being fussed and playing games.

We now have 12 dogs and 9 human volunteers; this means we can do 2 schools at the same time. We still offer free workshops but most of the sessions are AAT (Animal Assisted Therapy) for which the schools pay for. One of our volunteers visits 2 Care Homes each week.

Becca who visits the Care Homes with her Springerdoodle Lady, was nominated for a BBC 'Make a Difference' Award. Lady was a runner up.

We are extremely proud of her and the great work she does giving pleasure to many elderly residents.

We continue to teach how to be safe around dogs and how they communicate to us with the aim of keeping children safe.

Teachers often ask us for advice and we are happy to answer their concerns.

We haven't attended many fundraising events as they are always on weekends and we are all exhausted.

We received a cheque for £696 from 2 men who did a charity tandem bike ride for Pet Respect. We found out that one of the men has a son who is a pupil at one of the Pupil Referral Units that we visit.

Apparently the dogs have had an amazing effect on him and he never stops talking about them.

It was lovely of them to raise funds for us and it is great to hear feedback from a parent. We know that our dogs give so much pleasure to many children and young people and we will continue to do so for many years, hopefully!

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to no more than twelve months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

PET RESPECT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Hepple
M Hartley
S Kelly
G Hartley
A Mills
L E Scott

Recruitment and appointment of trustees

The trustees of the charity form an executive committee who represents the organisation. The trustees meet on a regular basis and are supported in their governance of the charity's affairs by the employees.

Appointment of trustees is governed by the constitution of the charity and the board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees are inducted by being invited to attend committee meetings in order that they may judge the level of commitment and responsibilities that are involved with being a trustee.

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

K Hepple
Trustee



15 January 2026

PET RESPECT LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PET RESPECT LTD

I report to the trustees on my examination of the financial statements of Pet Respect Ltd (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Trevor Mark Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS
15 January 2026

PET RESPECT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	1,208	-	1,208	483	-	483
Other trading activities	3	44,329	-	44,329	39,215	-	39,215
Total income		<u>45,537</u>	<u>-</u>	<u>45,537</u>	<u>39,698</u>	<u>-</u>	<u>39,698</u>
Expenditure on:							
Raising funds	4	-	-	-	337	-	337
Charitable activities	5	31,452	63	31,515	31,810	85	31,895
Other expenditure	10	-	-	-	7	-	7
Total expenditure		<u>31,452</u>	<u>63</u>	<u>31,515</u>	<u>32,154</u>	<u>85</u>	<u>32,239</u>
Net income/(expenditure) and movement in funds		14,085	(63)	14,022	7,544	(85)	7,459
Reconciliation of funds:							
Fund balances at 1 October 2024		<u>58,461</u>	<u>254</u>	<u>58,715</u>	<u>50,917</u>	<u>339</u>	<u>51,256</u>
Fund balances at 30 September 2025		<u>72,546</u>	<u>191</u>	<u>72,737</u>	<u>58,461</u>	<u>254</u>	<u>58,715</u>

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

PET RESPECT LTD

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		719		945
Current assets					
Stocks	13	2,500		2,500	
Debtors	14	902		987	
Cash at bank and in hand		69,684		55,303	
		73,086		58,790	
Creditors: amounts falling due within one year	15	(1,068)		(1,020)	
Net current assets			72,018		57,770
Total assets less current liabilities			72,737		58,715
The funds of the charity					
Restricted income funds	16		191		254
Unrestricted funds	17		72,546		58,461
			72,737		58,715

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 January 2026



K Hepple
Trustee

PET RESPECT LTD

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

1 Accounting policies

Charity information

Pet Respect Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 35 Seafield Avenue, Hull, East Yorkshire, HU9 3JQ, United Kingdom.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Plant and equipment	15%/25% reducing balance
Computers	33% 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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,208	483

PET RESPECT LTD

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

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	1,232
Shop income	44,329	37,983
	<hr/>	<hr/>
Other trading activities	44,329	39,215
	<hr/>	<hr/>

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	-	337
	<hr/>	<hr/>

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Depreciation and impairment	227	313
Hire hire	290	476
Printing and stationery	146	303
Clothing/ youth club	773	156
Sessions and tutors	24,910	25,850
Travel and van	3,025	2,270
Miscellaneous	119	167
Volunteer expenses	221	765
Insurance	681	570
Bank charges	55	65
	<u>30,447</u>	<u>30,935</u>
Share of support and governance costs (see note 6)		
Governance	1,068	960
	<u>31,515</u>	<u>31,895</u>
Analysis by fund		
Unrestricted funds	31,452	31,810
Restricted funds	63	85
	<u>31,515</u>	<u>31,895</u>

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,068</u>	<u>960</u>
Analysed between:		
Charitable expenditure	<u>1,068</u>	<u>960</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,068	960
Depreciation of owned tangible fixed assets	227	313
Loss on disposal of tangible fixed assets	-	7
	<u></u>	<u></u>

PET RESPECT LTD

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

8 Trustees

Trustees' were remunerated by charity for services their provided in the year above what is required of them as trustee.

Details of these payments can be found in the related party disclosure note (note

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	7

11 Taxation

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

12 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 October 2024	23,162	499	23,661
At 30 September 2025	23,162	499	23,661
Depreciation and impairment			
At 1 October 2024	22,550	165	22,715
Depreciation charged in the year	117	110	227
At 30 September 2025	22,667	275	22,942
Carrying amount			
At 30 September 2025	495	224	719
At 30 September 2024	611	334	945

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

13 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,500	2,500

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	902	987

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,068	1,020

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024 £	Resources expended £	At 30 September 2025 £
Restricted Equipment	254	(63)	191
Previous year:	At 1 October 2023 £	Resources expended £	At 30 September 2024 £
Restricted Equipment	339	(85)	254

PET RESPECT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
Unrestricted equipment	692	-	(164)	-	528
General funds	57,769	45,537	(31,288)	-	72,018
	<u>58,461</u>	<u>45,537</u>	<u>(31,452)</u>	<u>-</u>	<u>72,546</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Unrestricted equipment	427	-	(234)	499	692
General funds	50,490	39,698	(31,920)	(499)	57,769
	<u>50,917</u>	<u>39,698</u>	<u>(32,154)</u>	<u>-</u>	<u>58,461</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	528	191	719
Current assets/(liabilities)	72,018	-	72,018
	<u>72,546</u>	<u>191</u>	<u>72,737</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	691	254	945
Current assets/(liabilities)	57,770	-	57,770
	<u>58,461</u>	<u>254</u>	<u>58,715</u>

19 Related party transactions

PET RESPECT LTD

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

19 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with related parties (trustees and relatives of trustees):

	Payment for services	
	2025 £	2024 £
Kim Hepple	4,440	4,160
Marina Hartley	1,600	860
	<u>6,040</u>	<u>5,020</u>