



Company registration number: 07345762

Charity registration number: 1142968

K9 Focus Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025



WESTCOTTS

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

K9 Focus Ltd

Reference and Administrative Details

Trustees	Mrs L Hall
	Mr N Hall
	Mrs S Barnes
	Mr I Barnes
	Ms C Sampson
	Mr P Holmes
Secretary	Mrs L Hall
Charity Registration Number	1142968
Company Registration Number	07345762
Registered Office	The charity is incorporated in England and Wales.
	Shepherds View St. Giles
	Torrington
	Devon
	EX38 7JU
Independent Examiner	Westcotts (SW) LLP
	47 Boutport Street
	Barnstaple
	Devon EX31 1SQ

K9 Focus Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

Structure, governance and management

K9 Focus Limited is a charitable company limited by guarantee, incorporated on 13 August 2010 and registered with the Charity Commission on 19 July 2011. The charity was established under a memorandum of association dated 13 August 2010 which establishes the objectives and powers of the charitable company and is governed by its articles of association.

Appointment of Trustees

Each year the Charity reviews the current Trustees to ensure that they have the appropriate skill set to best meet the needs of the organization. Trustees are generally (but not solely) appointed from within the existing volunteer group as it is felt that they have the best understanding of the aims and objectives of the charity. Short-listing and interviews take place against agreed criteria. Interviews are carried out by a small panel of existing trustees, and each candidate is asked similar questions to ensure a fair and objective approach. Notes are kept of each interview.

Before appointing a new trustee the trustee board will make sure it is acting within the law, in accordance with the charity's governing document, and that the prospective trustee is not disqualified from being a trustee. Prospective trustees will be asked about any conflict of interest before being appointed. Trustee appointments will be voted on and confirmed by the existing board. All new Trustees will undertake training to ensure that they are aware of their legal responsibilities.

Objectives and Activities

The charity's objectives as set out in its memorandum are as follows; (1) The provision of care and shelter for stray, neglected and unwanted Dogs together with companion animals of all kinds and the protection of animals from ill-usage, cruelty and suffering (2) to provide medical treatment and endeavour to find suitable homes for such animals (3) to advance the education of the public in matters pertaining to animal welfare in general.

Public Benefit

The Trustees consider that the objectives of the charity, as stated above, comply with the Charity Commission Public Benefit requirements, The Trustees agree that the requirement for due regard to the public benefit guidance have been satisfied.

K9 Focus Ltd

Trustees' Report

Achievements and Performance

Every year we report that it has been extremely difficult and it is true to say that 2024-2025 has been no different and the year saw no relief in the sheer volume of dogs we are being asked to help. One of the main areas of concern has been the inability to recruit fosterers which severely hindered the number of dogs we are able to help. During the year however we still managed to rehome 37 Dogs of which 17 were neutered by us and 28 were vaccinated by ourselves. Further pressure was put on the rescue by the closure of a large local charity North Devon Animal Ambulance (NDAA). This was closely followed by Dogs Trust who made the decision to also close their kennels and turn to a foster base rescue which undoubtedly had the impact of further reducing the number of fosterers available to K9focus. The impact of NDAA closure on the area was significant as not only did they provide the largest cat and wildlife rescue service in North Devon, but also offered a heavily subsidised veterinary clinic. Following their closure it was decided by the Trustees to incorporate cat rescue into our offering and to this end the redundant kennels were refurbished and changed into a cattery. During the year we rescued and rehomed 34 cats. Of the 34 cats 28 were neutered and 32 were vaccinated by ourselves. The closure of the subsidised veterinary clinic left many pets vulnerable and at the risk of being surrendered. In order to try and prevent surrender of pets due to financial hardship a grant application for £42,000 was made to Pets Foundation under their 'Preventing Pet Relinquishment' scheme, which was approved and enabled us to set up our Pet Assist programme. Under the programme a total of 137 veterinary grants were made.

With veterinary costs ever rising and the trend for many of the animals we are being asked to assist (particularly the cats), not being neutered or vaccinated; fundraising, as ever, has become a major priority. During the year we saw the level of sponsorship reduce along with income from our various dog shows also reducing. To this end a decision was taken to open a charity shop and a property was taken on in June in Torrington. Due to refurbishment of the premises the shop opening date was postponed until 1st August and so income from this venture has not had any real impact on this years accounts although the cost of the refurbishments do show.

Future Plans

2024/25 has been one of our busiest years in terms of operating policies i.e. the cattery, the shop which has involved significant expenditure. We believe, however, that this will be recouped during 2025/26 particularly with income from the charity shop. With this in mind our plans for the next two years are simply to consolidate our position with no further expansion and to concentrate on our core activities. A decision regarding the continuation of the Pet Assist Scheme has yet to be made but will only be considered if further grant funds become available. We will be undertaking our normal fundraising activities i.e. dog shows, bingo nights etc in order to ensure our ongoing financial stability.

Conclusion

The last 12 months as previously stated have been incredibly busy and have meant that volunteers have been working even harder than usual to ensure all the various projects came to fruition. We do believe however that the rescue is in a strong position going forward to meet the challenges that will undoubtedly arise.

Our last word always goes to thank our volunteers but this year in particular they have excelled and so many animals owe their lives to their dedication and commitment. Thank you to them all.

K9 Focus Ltd

Trustees' Report

Financial review

During the year, the charity received income totalling £165,895 (2024: £67,534). Income from donations and legacies has increased from £56,283 to £148,714. Expenditure totalled £117,014 (2024: £51,903).

As at 31 August 2025, the total reserves held by the charity were £96,079 compared with £46,079 as at 31 August 2024. As at 31 August 2025, restricted funds totalling £12,996 were held (2024: £811).

Reserves Policy

The charity aims to hold at least 3 months of their average monthly expenditure. As at 31 August 2025, the charity was holding free reserves totalling £66,353 (2024: £27,584), this represented 9 months of expenditure.

Statement of trustees' responsibilities

The trustees (who are also the directors of K9 Focus Ltd for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

K9 Focus Ltd

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 5.5.26 and signed on its behalf by:

Lynne Hall

Digitally signed by Lynne Hall
DN: cn=Lynne Hall, c=GB,
o=K9Focus,
email=lynne@k9focus.co.uk
Date: 2026.05.05 15:03:58 +01'00'

.....
Mrs L Hall

Company secretary and trustee

K9 Focus Ltd

Independent Examiner's Report to the trustees of K9 Focus Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

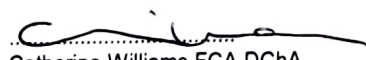
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of K9 Focus Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.


Catherine Williams FCA DChA
Independent Examiner
Westcotts (SW) LLP
Chartered Accountants
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 6th May 2026

K9 Focus Ltd

Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	103,164	45,550	148,714	56,283
Charitable activities	4	11,566	-	11,566	6,945
Other trading activities	5	5,785	-	5,785	4,208
Investment income	6	460	-	460	98
Total income		<u>120,975</u>	<u>45,550</u>	<u>166,525</u>	<u>67,534</u>
Expenditure on:					
Raising funds	7	(13,801)	-	(13,801)	-
Charitable activities	8	<u>(69,848)</u>	<u>(33,365)</u>	<u>(103,213)</u>	<u>(51,903)</u>
Total expenditure		<u>(83,649)</u>	<u>(33,365)</u>	<u>(117,014)</u>	<u>(51,903)</u>
Net income		<u>37,326</u>	<u>12,185</u>	<u>49,511</u>	<u>15,631</u>
Net movement in funds		37,326	12,185	49,511	15,631
Reconciliation of funds					
Total funds brought forward		<u>45,757</u>	<u>811</u>	<u>46,568</u>	<u>30,937</u>
Total funds carried forward	16	<u>83,083</u>	<u>12,996</u>	<u>96,079</u>	<u>46,568</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

K9 Focus Ltd

(Registration number: 07345762)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	16,730	18,173
Current assets			
Cash at bank and in hand	14	81,194	30,145
Creditors: Amounts falling due within one year	15	<u>(1,845)</u>	<u>(1,750)</u>
Net current assets		<u>79,349</u>	<u>28,395</u>
Net assets		<u>96,079</u>	<u>46,568</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		12,996	811
Unrestricted income funds			
Unrestricted funds		<u>83,083</u>	<u>45,757</u>
Total funds	16	<u>96,079</u>	<u>46,568</u>

For the financial year ending 31 August 2025 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on **S.I.S.I.26** and signed on their behalf by:

Lynne Hall

Digitally signed by Lynne Hall
DN: cn=Lynne Hall, cn=GB,
o=K9focus,
email=lynne@k9focus.co.uk
Date: 2028.05.05 15:04:59 +0100

.....
Mrs L Hall
Company secretary and trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Shepherds View St. Giles
Torrington
Devon
EX38 7JU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (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.

Basis of preparation

K9 Focus 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 notes. The financial statements have been prepared in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Donations and legacies

Donations 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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	15% straight line
Motor vehicles	25% reducing balance
Equipment	20% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations	101,930	-	101,930
Grants	1,234	42,550	43,784
	<u>103,164</u>	<u>42,550</u>	<u>145,714</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations	31,790	5,000	36,790
Gift aid reclaimed	7,152	-	7,152
Grants	12,341	-	12,341
	<u>51,283</u>	<u>5,000</u>	<u>56,283</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Adoption Fees	<u>11,566</u>	<u>11,566</u>
	Unrestricted funds General £	Total 2024 £
Adoption Fees	<u>6,945</u>	<u>6,945</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Charity shop sales	1,340	1,340
Sponsorship	4,445	4,445
	<u>5,785</u>	<u>5,785</u>

	Unrestricted funds General £	Total 2024 £
Sponsorship	4,208	4,208
	<u>4,208</u>	<u>4,208</u>

6 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable on bank deposits	460	460
	<u>460</u>	<u>460</u>

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	98	98
	<u>98</u>	<u>98</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total 2025 £
Shop costs	<u>13,801</u>	<u>13,801</u>

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £
Charitable Activities		45,696	33,365	79,061
Allocated support costs	9	<u>24,152</u>	<u>-</u>	<u>24,152</u>
		<u>69,848</u>	<u>33,365</u>	<u>103,213</u>

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable Activities		30,329	1,359	31,688
Allocated support costs	9	<u>20,215</u>	<u>-</u>	<u>20,215</u>
		<u>50,544</u>	<u>1,359</u>	<u>51,903</u>

9 Analysis of support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Legal fees	1,985	2,263
Office costs	7,239	6,901
Finance costs	405	275
Subscription costs	489	758
Depreciation	9,753	9,059
Telephone costs	871	959
Meetings	<u>3,410</u>	<u>-</u>
	<u>24,152</u>	<u>20,215</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

During the year, the charity did not employ any staff (2024 Nil)

12 Independent examiner's fees

	2025 £	2024 £
Examination of the financial statements	<u>1,985</u>	<u>2,050</u>

13 Tangible fixed assets

	Equipment £	Motor vehicles £	Plant & Machinery £	Total £
Cost				
At 1 September 2024	8,692	33,219	42,878	84,789
Additions	<u>-</u>	<u>-</u>	<u>8,310</u>	<u>8,310</u>
At 31 August 2025	<u>8,692</u>	<u>33,219</u>	<u>51,188</u>	<u>93,099</u>
Depreciation				
At 1 September 2024	8,530	25,337	32,749	66,616
Charge for the year	<u>105</u>	<u>1,971</u>	<u>7,677</u>	<u>9,753</u>
At 31 August 2025	<u>8,635</u>	<u>27,308</u>	<u>40,426</u>	<u>76,369</u>
Net book value				
At 31 August 2025	<u>57</u>	<u>5,911</u>	<u>10,762</u>	<u>16,730</u>
At 31 August 2024	<u>162</u>	<u>7,882</u>	<u>10,129</u>	<u>18,173</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>81,194</u>	<u>30,145</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,845</u>	<u>1,750</u>

16 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds	45,757	120,975	(83,649)	83,083
Restricted funds				
Kennel donation	811	-	-	811
Pet Assist	-	42,550	(30,365)	12,185
Animal Friends Insurance	-	3,000	(3,000)	-
	<u>811</u>	<u>45,550</u>	<u>(33,365)</u>	<u>12,996</u>
Total funds	<u>46,568</u>	<u>166,525</u>	<u>(117,014)</u>	<u>96,079</u>

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted funds					
General Funds	29,578	62,534	(50,544)	4,189	45,757
Restricted funds					
Groundworks	500	-	(500)	-	-
ADCH - Adoption Programme	859	-	(859)	-	-
Kennel donation	-	5,000	-	(4,189)	811
	<u>1,359</u>	<u>5,000</u>	<u>(1,359)</u>	<u>(4,189)</u>	<u>811</u>
Total funds	<u>30,937</u>	<u>67,534</u>	<u>(51,903)</u>	<u>-</u>	<u>46,568</u>

K9 Focus Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

The specific purposes for which the funds are to be applied are as follows:

The Groundworks donation was received towards the repainting of the kitchen.

ADCH - Adoption Programme - these funds were received towards food purchases

Kennel donation - during the year, £5,000 was received in 2024. The expenditure incurred during 2024 has been included within fixed assets and the expenditure has been transferred to unrestricted funds as the restriction has been lifted by the purchase of the kennel.

Pet Assist Grant - The aim of the project was to help prevent pet relinquishment by providing either financial help for vet bills in the case of hardship or accident together with emergency boarding due to homelessness and/or illness. The project was also aimed at improving animal welfare by providing funds for neutering, vaccinating & general health checks.

Animal Friends Insurance - these funds were received towards general vet fees.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2025 £
Tangible fixed assets	16,730	-	16,730
Current assets	68,198	12,996	81,194
Current liabilities	(1,845)	-	(1,845)
Total net assets	83,083	12,996	96,079
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	18,173	-	18,173
Current assets	29,334	811	30,145
Current liabilities	(1,750)	-	(1,750)
Total net assets	45,757	811	46,568

18 Related party transactions

There were no related party transactions in the year.