

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
IRISH RETRIEVER RESCUE

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

IRISH RETRIEVER RESCUE

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FOR THE YEAR ENDED 31 AUGUST 2025

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IRISH RETRIEVER RESCUE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity is to relieve the suffering of golden retrievers who are in need of care and attention by reason of being unwanted, unhealthy, old, abused or maltreated. This will be achieved by the provision of veterinary attention, rehabilitation and rehoming thereby enabling the dogs to live out their lives in a comfortable and caring environment.

Significant activities

To assess, rehabilitate and rehome all the dogs which come into our care to new homes and to raise the profile of Irish dogs as a viable option for those considering rehoming in the UK.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Trustees continue to monitor Adoption fees due to continued rising costs across the board from vet fees to transport and kennels. This with a slight increase in the support of the lottery and other fundraising activities have helped us meet these costs.

During the year ended 31 August 2025, Irish Retriever Rescue successfully rehomed 54 dogs into their forever homes. This represented a decrease compared with 2024, when a higher number of dogs were rehomed following the Charity's work with the authorities to rescue dogs after the closure of several puppy farms. Irish Retriever Rescue remains committed to providing lifelong medical cover for any condition identified at the time of rescue and will never refuse to rescue a dog on the grounds of health, age, or condition.

FUTURE PLANS

The continuing cost of living crisis has impacted the level of disposable income available for charitable giving. The Charity will continue to explore and implement fundraising initiatives to generate the income required to support its charitable objectives and ensure the continued delivery of its rescue activities in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Irish Retriever Rescue is constituted by a Deed of Trust adopted on 8 September 2012 and is an unincorporated registered charity.

Recruitment and appointment of new trustees

Trustees are appointed by the board on renewable two year terms.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1150320

IRISH RETRIEVER RESCUE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Principal address
34 Sovereign Place
Hatfield
Hertfordshire
AL9 5EL

Trustees
L Johnston
Mrs J Adams
Mrs L Wright

Independent Examiner
Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

Honorary Treasurer
L Johnston

Approved by order of the board of trustees on 29 June 2026 and signed on its behalf by:

L Johnston - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
IRISH RETRIEVER RESCUE

Independent examiner's report to the trustees of Irish Retriever Rescue

I report to the charity trustees on my examination of the accounts of Irish Retriever Rescue (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Greenhalgh BFP FCA

Phipps Henson McAllister
Chartered Accountants
22-24 Harborough Road
Kingsthorpe
Northampton
NN2 7AZ

29 June 2026

IRISH RETRIEVER RESCUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		57,747	84,534
Other trading activities	2	13,727	12,408
Other income		108	144
Total		<u>71,582</u>	<u>97,086</u>
EXPENDITURE ON			
Raising funds	3	5,052	4,838
Other		46,410	90,700
Total		<u>51,462</u>	<u>95,538</u>
NET INCOME		20,120	1,548
RECONCILIATION OF FUNDS			
Total funds brought forward		162,614	161,066
TOTAL FUNDS CARRIED FORWARD		<u><u>182,734</u></u>	<u><u>162,614</u></u>

The notes form part of these financial statements

IRISH RETRIEVER RESCUE

BALANCE SHEET
31 AUGUST 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		184,579	164,147
CREDITORS			
Amounts falling due within one year	6	(1,845)	(1,533)
NET CURRENT ASSETS		<u>182,734</u>	<u>162,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		182,734	162,614
NET ASSETS		<u>182,734</u>	<u>162,614</u>
FUNDS	7		
Unrestricted funds		<u>182,734</u>	<u>162,614</u>
TOTAL FUNDS		<u>182,734</u>	<u>162,614</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2026 and were signed on its behalf by:

L Johnston - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>13,727</u>	<u>12,408</u>

IRISH RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	4,080	3,675

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	84,534
Other trading activities	12,408
Other income	144
Total	97,086
EXPENDITURE ON	
Raising funds	4,838
Other	90,700
Total	95,538
NET INCOME	1,548
RECONCILIATION OF FUNDS	
Total funds brought forward	161,066
TOTAL FUNDS CARRIED FORWARD	162,614

IRISH RETRIEVER RESCUE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>1,845</u>	<u>1,533</u>

7. MOVEMENT IN FUNDS

	At 1/9/24	Net movement in funds	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	162,614	20,120	182,734
	<u>162,614</u>	<u>20,120</u>	<u>182,734</u>
TOTAL FUNDS	<u>162,614</u>	<u>20,120</u>	<u>182,734</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,582	(51,462)	20,120
	<u>71,582</u>	<u>(51,462)</u>	<u>20,120</u>
TOTAL FUNDS	<u>71,582</u>	<u>(51,462)</u>	<u>20,120</u>

Comparatives for movement in funds

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	161,066	1,548	162,614
	<u>161,066</u>	<u>1,548</u>	<u>162,614</u>
TOTAL FUNDS	<u>161,066</u>	<u>1,548</u>	<u>162,614</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,086	(95,538)	1,548
TOTAL FUNDS	<u>97,086</u>	<u>(95,538)</u>	<u>1,548</u>

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

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	161,066	21,668	182,734
TOTAL FUNDS	<u>161,066</u>	<u>21,668</u>	<u>182,734</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,668	(147,000)	21,668
TOTAL FUNDS	<u>168,668</u>	<u>(147,000)</u>	<u>21,668</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

8. RELATED PARTY DISCLOSURES

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

IRISH RETRIEVER RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,988	42,345
Paypal / Auction	8,237	8,089
Adoptions	23,522	34,100
	<u>57,747</u>	<u>84,534</u>
Other trading activities		
Fundraising events	13,727	12,408
Other income		
Deposit account interest	108	144
	<u>71,582</u>	<u>97,086</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Purchases	377	553
Import Duty	595	610
	<u>972</u>	<u>1,163</u>
Other		
Travelling	875	2,157
Transport costs	4,550	9,036
Vets & behaviourists	19,528	34,441
Boarding & kennels	21,457	45,066
	<u>46,410</u>	<u>90,700</u>
Support costs		
Management		
Insurance	769	741
Post, stationery & advertising	587	426
Professional fees	236	216
	<u>1,592</u>	<u>1,383</u>
Finance		
Bank charges	195	330
Carried forward	195	330

This page does not form part of the statutory financial statements

IRISH RETRIEVER RESCUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Finance		
Brought forward	195	330
Paypal / Ebay fees	137	148
	<u>332</u>	<u>478</u>
Governance costs		
Accountancy	2,156	1,814
	<u>51,462</u>	<u>95,538</u>
Total resources expended		
Net income	<u>20,120</u>	<u>1,548</u>

This page does not form part of the statutory financial statements