

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
PACT

Xeinadin Audit Ltd
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Sittingbourne
Kent
ME10 5BH

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for the Year Ended 31 March 2025

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This year marked the 30th anniversary of PACT's founding - three decades of care, compassion and commitment to giving animals a second chance. It is a milestone that reflects the vision of our founders and the dedication of the staff, volunteers, and supporters who have carried that vision forward. It is also a moment touched with sadness, as we mourn the loss of George Rockingham, PACT's co-founder, whose passion for animal welfare shaped the charity we are today. We extend our deep thanks for his years of service and the legacy he leaves behind.

The past year has been one of renewal and strengthening. The report shows the scale and impact of our work: 1,844 animals entered our care and 1,609 completed their journey with us, whether through release, rehoming, or ongoing support. Eighty-four percent of our admissions were wildlife, underlining PACT's central role in regional wildlife rescue and rehabilitation. Companion animal outcomes remained strong, with 119 successful cat and dog adoptions, while 463 wild animals were returned to their natural habitats - a testament to the expertise of our teams and the resilience of the animals we support.

Behind these numbers lies the reality of increasing pressure. Many of our admissions reflect wider social and economic stress in communities. The link between animal welfare and human welfare has never been clearer, and it is driving our ambition to widen PACT's reach - supporting not only the animals who arrive at our gates, but also the people and communities who care about them.

Governance and leadership have been a major focus. We now have a largely renewed Board of Trustees, bringing a broader skill base and a commitment to stronger oversight. Alongside this, we have begun strengthening our senior leadership capacity to guide the charity through a challenging financial environment for the voluntary sector. Despite these pressures, PACT delivered a financial surplus this year and increased its net assets, demonstrating careful stewardship and the efforts of our staff, retail teams, and supporters.

PACT stands at an important moment in its history. As we celebrate 30 years of rescue work, we are also laying foundations for the next three decades: a long-term journey that maintains our core ethos while expanding our role in prevention, recovery, and resilience. We will continue to evolve our sanctuary standards, enhance our wildlife and companion-animal services, deepen community education, and build partnerships that strengthen the welfare ecosystem across the region.

My thanks go to everyone who contributed to PACT's achievements this year - our staff, volunteers, donors, shop teams, veterinary partners, and fellow trustees. Most of all, I thank the supporters whose generosity keeps the sanctuary thriving. Together, we honour our past, respond to the challenges of the present, and build a stronger future for the animals and communities we serve.

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by 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 (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To relieve the suffering of animals of any species who are in need of care and attending and in particular to provide or maintain animal sanctuaries or other facilities for the reception and care of animals and the treatment of sick or ill-treated animals.
2. To advance the education of the public in the care of animals
3. To advance education in the preservation, improvement and protection of the habitat and environment of animals
4. To aid the rehabilitation and improve the quality of life for socially disadvantaged and disabled people

Significant activities

The Trust maintains a 15-acre animal sanctuary plus 17 acres of equine paddocks to rescue, rehabilitate and, where possible, rehome or release unwanted, abused and injured animals of all species. The Trust welcomes socially disadvantaged and disabled people to visit the sanctuary where they can interact with animals either through volunteering or bespoke education sessions.

Public benefit

The Trustees have reviewed and considered the Charity Commission's Guidance on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE**Charitable activities**

The financial year 2024-25 was a year of renewal and consolidation for PACT Sanctuary. Following a period of transition and strategic redesign, the organisation focused on rebuilding core standards of care, data integrity, and operational resilience across its multi-species sanctuary in Norfolk.

During the year, 1,844 animals were admitted into PACT's care - from injured wildlife to abandoned pets and surrendered farm animals. 1,609 animals left our care through rehoming, release, or other outcomes, with 235 animals remaining at the sanctuary at year-end receiving ongoing support and rehabilitation.

These figures demonstrate a sanctuary working close to full capacity, balancing high intake pressures with a continued commitment to quality outcomes, compassion, and professional standards.

Our Impact in Numbers

Indicator	FY 2024-25	Comment
Total animals rescued (intakes)	1,844	Record-high, reflecting broad species range
Total outcomes recorded	1,609	87% flow-through within FY Indicates active caseload at 31 March 2025
Net animals remaining in care	235	
Wildlife share of total intakes	84%	Confirms PACT's vital regional role
Adoptions achieved (cats & dogs)	119	61% rehoming rate for companion species
Animals released to the wild	463	Successful completion of rehabilitation
Euthanasia or deaths in care	981 (wildlife-dominated)	Reflective of injury severity and triage limits

Species Overview

PACT continues to operate as one of East Anglia's few multi-species animal sanctuaries, caring for wildlife, companion animals, and farm species under one integrated welfare framework.

Wildlife remained the largest area of work, with 786 mammals (hedgehogs, deer, foxes, squirrels, etc.) and 766 birds (songbirds, pigeons, corvids, waterfowl). The majority of these cases were admitted sick, orphaned, or injured, often as a result of road traffic, cat predation, or environmental disruption.

Companion animals accounted for approximately 11% of total admissions, including 153 cats and 42 dogs. Intake reasons were dominated by stray, owner relinquishment, and unable to cope categories, mirroring the financial and social pressures still felt across the UK.

Farm and small mammals (goats, rabbits, guinea pigs, rats, etc.) represented a smaller but growing component, emphasising PACT's evolving role in long-term sanctuary provision and educational outreach.

Admissions by Reason

Across all species, the primary intake causes were:

- o Sick/Injured (1,352 animals) - largely wildlife rescues from the community and veterinary referrals.
- o Stray or Abandoned (88 animals) - particularly cats and dogs.
- o Unable to Cope or Unable to Afford (61 animals) - reflecting financial hardship and behavioural issues leading to relinquishment.

For wildlife, "Sick/Injured" dominated, while for companion animals, "Stray" and "Unable to Cope" were the leading reasons.

These trends reaffirm that animal welfare cannot be separated from human welfare. Many companion animal admissions trace back to social and economic stressors - reinforcing PACT's strategic pivot toward community-based prevention, education, and support.

Outcomes and Welfare Achievements

PACT's work aims not only to rescue animals in need but to ensure each one receives the best possible outcome.

Companion Animals

o Cats: 95 adoptions, 8 reclaimed, 6 euthanasia, 8 natural deaths, 5 DOA.

A 62% rehoming success rate reflects improved behavioural assessment and fostering pathways.

o Dogs: 24 adoptions, 6 reclaimed, 1 euthanasia, 1 natural death, 1 transfer.

Consistently low euthanasia figures (2%) demonstrate strong rehabilitation and rehoming standards.

Wildlife

o Wildlife Birds: 297 releases, 228 euthanasia, 211 deaths, 17 DOA.

o Wildlife Mammals: 163 releases, 162 euthanasia, 310 deaths, 20 DOA.

While wildlife survival rates remain constrained by injury severity, PACT successfully returned 463 wild animals to their natural habitats, an essential ecological contribution to the region's biodiversity.

Every release represents an animal that was found, stabilised, rehabilitated, and reintroduced - a tangible measure of PACT's role in the One Health-One Welfare system.

Areas of Strength

1. Scale and Reach - Nearly 1,900 animals supported across species groups demonstrates operational depth and volunteer resilience.
2. Wildlife Leadership - PACT has become a regional reference point for wildlife triage and rehabilitation, integrating improved clinical oversight and upgraded facilities.
3. Companion Animal Outcomes - A 61% rehoming success rate across dogs and cats validates the strength of the rehoming network and volunteer foster system.
4. Professionalisation and Data Integrity - For the first time, a full-year intake/outcome reconciliation has been achieved, setting a solid foundation for data-led governance and performance monitoring.

Challenges and Learning

While the year's achievements are substantial, the analysis also highlights areas for development:

o Length of Stay (LOS): A net caseload increase of +235 animals suggests slower throughput or late-year admissions; this has resource implications for space, feed, and staffing.

o Wildlife Mortality: Over 900 wildlife losses reflect the acute nature of many cases, but also the need for early intervention, first-aid guidance to finders, and triage partnership with local vets.

o Data Consistency: Variability in how intake reasons are recorded limits trend analysis; standardised dropdowns and definitions will strengthen insight and audit readiness.

o Preventive Action: The recurrence of "Unable to Cope" and "Unable to Afford" categories confirms the need for behavioural and human welfare integration, including advice lines, community vet support, and targeted fostering initiatives.

Continuous Improvement and Future Focus

In line with PACT's 2025-28 Strategic Plan, the charity will focus on three core ambitions in the coming year:

1. Strengthen Flow and Welfare Quality

o Introduce Length of Stay (LOS) dashboards for each unit to track efficiency and identify barriers to adoption or release.

o Implement a five-day outcome-recording rule to ensure timely data capture for management and trustee reporting.

2. Enhance Preventive and Educational Outreach

o Develop targeted Human Behaviour Change initiatives to address causes of relinquishment.

o Expand the Education and Outreach sub-strategy to engage schools and community groups around wildlife care, biodiversity, and responsible pet ownership.

3. Deepen Evidence and Accountability

- o Deploy a unified Intake-Outcome Database with consistent coding across sanctuary units.
- o Introduce quarterly KPI dashboards to the Welfare Subcommittee, focusing on:
 - o Intake-to-outcome ratio (target ≥ 0.95)
 - o Average LOS (target < 60 days for domestic animals, < 45 for wildlife)
 - o Adoption rate (target $\geq 65\%$)
 - o Wildlife release rate (target $\geq 40\%$)
 - o Outcome recording timeliness (target ≤ 5 days)

Trustees' Reflection

The Trustees recognise that FY 2024-25 represented an important stabilising phase in PACT's journey.

The charity's ability to respond to nearly 1,900 animal welfare emergencies, maintain care quality, and begin building a transparent data foundation marks a significant step toward long-term sustainability.

PACT remains guided by its vision:

"A world where all animals are entitled to a second chance - to thrive, not just survive."

The Board expresses its gratitude to the dedicated staff, volunteers, and supporters whose efforts made this year's impact possible, and reaffirms its commitment to continuous improvement in care, governance, and community engagement.

Fundraising activities

In 2024-25, the charity undertook a programme of strategic reform to strengthen income generation and ensure long-term financial sustainability. A comprehensive audit was conducted of all fundraising resources, processes and activities. This review identified the core income-generating functions of the charity and informed a structured approach to income diversification, optimisation of existing activities and improved use of supporter data.

A dedicated Fundraising, Marketing and Communications sub-strategy was developed to support the organisation's new 10-year strategic framework. To strengthen governance and oversight, a corresponding Board-level sub-committee was established. Operationally, the charity undertook a reconfiguration of roles and designed a new departmental structure, including the recruitment and appointment of a Head of Fundraising, Marketing and Communications, who commenced in post in January 2025.

A revised annual programme of work was implemented. Key activities-including the quarterly direct response mailing-were optimised using improved segmentation, clearer propositions and alignment with strategic messaging. This resulted in markedly improved return on investment across core campaigns. Legacy marketing activity was maintained and monitored against long-term predictive modelling and targeted stewardship activity reactivated several higher-value supporters.

In March 2025, the Board approved a formal Business Plan for 2025-26 for the new department. The plan sets out priority investments in rebranding, enhancement of the charity's online presence, improvements to data management systems and the initiation of a phased digital transformation programme.

Throughout the year, a systemic review of fundraising-related policies, protocols and operational practices was undertaken to align the charity with relevant regulatory and compliance frameworks, including the Fundraising Regulator's Code of Practice, Charity Commission guidance, ICO requirements and GDPR.

FINANCIAL REVIEW**Financial position****Income and Fundraising**

PACT's total income in 2024/25 increased by 15.6%, from £2,304,402 in 2023/24 to £2,664,300. This increase does highlight PACT's reliance on legacies and its grassroots approach to donor communication. The need for strategic digital engagement and an optimized fundraising management system has been put in the plans for further implementation.

Charity Shop Income

Charity shop income rose by 9.5%, increasing from £1,243,546 to £1,362,603. PACT's retail operations have demonstrated resilience and growth potential, positioning them as a key pillar for future income strategies as well as providing outreach to local communities.

Donations and Legacies

Donations decreased by £121,971, and legacy income increased by £289,250, reflecting sector-wide variability in this income stream. PACT's over-reliance on these sources highlights the need for diversification. Exploring low-hanging fruit such as digital campaigns, corporate sponsorships, and online appeals could bolster future income streams while reducing risk.

Expenditures

PACT increased total expenditures by 11.2%, from £2,122,751 to £2,359,727, primarily in relation to employee costs as noted below. Expenditure is being closely monitored to ensure the charity can deliver its mission as efficiently as possible.

Employee Costs

Employee costs rose by 9.6%, from £1,392,897 to £1,527,108, driven by inflationary pressures and expanded service demands. While this increase is consistent with sector challenges, it underscores the importance of balancing staffing needs with financial constraints. Investments in staff are vital for sustaining service delivery, but strategic workforce planning will be key moving forward.

Net Position

PACT achieved a £304,573 surplus in 2024/25, up from £181,651 in 2023/24. This increase is primarily due to the increase in legacy income for the year. The organization's net assets increased from £2,047,587 to £2,367,160, reflecting prudent financial management and a commitment to long-term stability.

Reserves Position

PACT's reserves position strengthened during 2024/25, supported by the year-end surplus and the release of legacy assets. The increase in net assets has contributed to rebuilding unrestricted reserves, which had previously been under pressure due to operational demands and sector-wide financial volatility. The Board continues to monitor reserves against the charity's Reserves Policy, which aims to maintain a prudent level of unrestricted funds to safeguard continuity of services, protect against unforeseen events, and ensure compliance with future regulatory requirements. While progress has been made, the charity remains focused on gradually increasing reserves to achieve the target range recommended by the policy, thereby enhancing long-term financial resilience.

FUTURE PLANS

Looking ahead, PACT aims to build on our role in rescuing animals to a focus on recovery and resilience, both for animals and the communities that support them.

Investments planned for FY 2025-26 include:

- o A wildlife facility refurbishment with improved isolation and release preparation areas.
- o Expansion of the volunteer wildlife hospital team, targeting a 20% increase in logged hours.
- o Rollout of a behaviour and foster readiness programme for dogs and cats to reduce time to adoption.
- o Development of partnerships with veterinary colleges and ecological researchers to strengthen clinical standards and One Health data collection.

By embedding these priorities within its Balanced Scorecard, PACT will continue to balance compassion with measurable results - giving every animal the best possible chance to thrive.

Insights and Recommendations

During 2024-25, PACT operated within a challenging environmental and economic landscape marked by increased relinquishment and abandonment of companion animals, rising veterinary costs following the CMA review, and complex behavioural issues that placed sustained pressure on already stretched resources. These trends underscored the need for a more resilient operating model, one capable of balancing immediate rescue demands with the long-term continuum of care required to secure sustainable outcomes. At the same time, ongoing biosecurity pressures (particularly Avian Influenza) and the heightened risk of climate-related events, such as regional flooding, highlighted the necessity of strengthened risk management and future-proofed operational planning.

Looking ahead, PACT's ability to deliver impact will depend on advancing towards a system-wide approach that extends beyond rescue and rehoming. This includes deepening collaboration with sector partners, shaping preventative care pathways, and utilising the PACT Vet Clinic in a more outward-facing, community-supporting capacity to reduce relinquishment at source. In parallel, the organisation must continue its trajectory toward higher standards, anticipating future DEFRA-led regulation and accreditation frameworks for sanctuaries and rescues. The Insights and Recommendations that follow therefore focus on consolidating welfare assurance, strengthening organisational culture and leadership, improving financial discipline, enhancing governance, and positioning PACT for sector leadership-ensuring the charity remains equipped to deliver its mission in an increasingly complex and demanding operating environment.

Animal Standards and Welfare Assurance

Maintain a robust welfare assurance framework through scheduled audits, updated SOPs, and delivery of the Animal Health & Welfare sub-strategy. Finalise species-specific team structures and embed a Quality Assurance system with quarterly reporting. Continue alignment with regulatory and sector bodies in anticipation of future licensing and accreditation requirements.

Culture, Leadership and Workforce Development

Strengthen organisational resilience by consolidating SLT leadership behaviours, values and communication standards across all teams. Implement the staff engagement survey, internal communications calendar, and the People & Organisation Development Plan to support morale, performance and organisational cohesion.

Income, Financial Discipline and Reporting

Ensure financial sustainability through departmental workplans with KPIs, quarterly delivery cycles and structured variance reviews. Maintain proactive forecasting and cross-department coordination to support income growth, manage external pressures and safeguard long-term programme delivery.

Governance, Compliance and Board Processes

Enhance governance effectiveness by standardising Board reporting formats, establishing a forward annual planning cycle for Board committees and maintaining a governance calendar for policy review, risk management and statutory compliance.

Sector Positioning and External Representation

Advance PACT's strategic repositioning by ensuring consistent organisational messaging and selective, high-quality external engagement. Prioritise partnerships and sector relationships that support preventative care pathways, collaborative models and PACT's evolving role within the wider animal welfare ecosystem.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The CIO was registered on 4th November 2013 and started trading on 1st April 2014. When the charity 1045251 was wound up and all assets passed to the CIO.

Recruitment and appointment of new trustees

The Board of Trustees have been strengthened over the last year, and we are keen to maintain a healthy number of trustees, with a good spread of expertise and experience.

A new Trustee Recruitment Process and information pack were developed in Summer 2024. The number of trustees is not capped and the current Board comprises eight members. When vacancies arise, positions are advertised through appropriate online volunteer and governance platforms, and candidates are shortlisted and assessed in line with the formal recruitment process. Appointments are made by the Board following review. Newly appointed trustees complete an induction which includes a meeting with the CEO and senior leadership team, receipt of The Essential Trustee guidance, and signposting to previous Annual Reports on the charity's website to support understanding of PACT's work and future plans.

Procedures and policies for decision-making

The Board of Trustees aims to meet not less than once every three months to review the charity's activities, financial position and strategic priorities, and-together with the Chief Executive -make decisions and formulate future plans. Day-to-day operational decisions are delegated to staff working within parameters set by the Trustees and senior leadership.

To strengthen governance, oversight and risk management, the Board is supported by a number of sub-committees which focus on key areas of the charity's work, including finance, audit and risk, animal health and welfare, retail, and people and culture. These committees provide more detailed scrutiny of performance, emerging risks and compliance, and make recommendations to the full Board to support informed and timely decision-making.

Risk management

The Board of Trustees and Senior Leadership Team maintain active oversight of organisational risks as part of the charity's governance framework. A comprehensive Risk Register is in the process of being introduced to enable the executive team to track, assess and escalate risks to the Board in a timely and structured manner. In addition, departmental and thematic risks are monitored through the relevant Board sub-committees, ensuring early visibility, reducing delays in decision making, and supporting prompt mitigation where required.

A growing body of organisational policies underpins the management of identified risks, with all policies collated, reviewed and updated through the governance calendar to maintain compliance with regulatory standards and best practice. This developing framework is intended to strengthen consistency in how risks are monitored consistently across the organisation and to support the embedding of mitigations into day-to-day operations alongside strategic planning.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154444

Principal address

River Farm
Woodrising
Hingham
Norfolk
NR29 3HE

Trustees

Mrs T Wilde (resigned 12.9.24)
D Wilkinson
P van Dijk (appointed 23.9.24) (resigned 24.11.25)
P Eke (resigned 12.6.24)
A Lejk (appointed 13.9.24)
Z Phillips (appointed 13.9.24)
D Prince (appointed 13.9.24)
N Barbosa (appointed 12.6.24) (resigned 8.7.25)
H Stuart (appointed 12.11.24)
E LeMay (appointed 12.11.24)
M Perryman-Smith (appointed 12.6.24)
A Ratcliffe (appointed 13.12.24)

Auditors

Xeinadin Audit Ltd
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

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



.....
A Lejk - Trustee

Opinion

We have audited the financial statements of PACT (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:

- Obtaining an understanding of the legal and regulatory frameworks that are applicable to the entity.
- Assessing the risks of material misstatements in respect of fraud by enquiring of management as well as reviewing the service organisations used. These were corroborated by reviewing Board Minutes and correspondence with Regulators.
- Gaining a sufficient understanding of the internal control environment, including systems in place for the detection and prevention of fraud.
- Understanding the company's current activities, assets, liabilities, as well as future plans.
- Identifying and testing manual journal entries.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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Date:30/01/2026.....

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,192,584	57,088	1,249,672	1,060,061
Charitable activities	4				
Sanctuary Operations		2,079	36,000	38,079	500
Wildlife Facility Appeal		-	14,000	14,000	-
Other trading activities	3	1,348,078	14,125	1,362,203	1,243,546
Other income		<u>346</u>	<u>-</u>	<u>346</u>	<u>295</u>
Total		<u>2,543,087</u>	<u>121,213</u>	<u>2,664,300</u>	<u>2,304,402</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	-
Charitable activities	6				
Sanctuary Operations		1,985,293	5,001	1,990,294	1,802,109
Other		<u>368,782</u>	<u>651</u>	<u>369,433</u>	<u>320,642</u>
Total		<u>2,354,075</u>	<u>5,652</u>	<u>2,359,727</u>	<u>2,122,751</u>
NET INCOME		189,012	115,561	304,573	181,651
Transfers between funds	16	<u>(361)</u>	<u>361</u>	<u>-</u>	<u>-</u>
Net movement in funds		188,651	115,922	304,573	181,651
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,008,221</u>	<u>39,366</u>	<u>2,047,587</u>	<u>1,865,936</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,196,872</u></u>	<u><u>155,288</u></u>	<u><u>2,352,160</u></u>	<u><u>2,047,587</u></u>

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	1,057,705	36,900	1,094,605	1,085,379
CURRENT ASSETS					
Stocks	11	14,768	-	14,768	17,005
Debtors	12	1,029,303	-	1,029,303	944,451
Cash at bank and in hand		<u>394,538</u>	<u>118,388</u>	<u>512,926</u>	<u>240,670</u>
		1,438,609	118,388	1,556,997	1,202,126
CREDITORS					
Amounts falling due within one year	13	(203,983)	-	(203,983)	(139,617)
		<u>1,234,626</u>	<u>118,388</u>	<u>1,353,014</u>	<u>1,062,509</u>
NET CURRENT ASSETS					
		2,292,331	155,288	2,447,619	2,147,888
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	14	(80,459)	-	(80,459)	(100,301)
		<u>2,211,872</u>	<u>155,288</u>	<u>2,367,160</u>	<u>2,047,587</u>
NET ASSETS					
FUNDS	16				
Unrestricted funds				2,196,872	2,008,221
Restricted funds				<u>155,288</u>	<u>39,366</u>
TOTAL FUNDS				<u>2,352,160</u>	<u>2,047,587</u>

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



.....
A Lejk - Trustee

CASH FLOW STATEMENT
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	355,113	(39,706)
Interest paid		(100)	-
Tax paid		<u>-</u>	<u>(46,559)</u>
Net cash provided by/(used in) operating activities		<u>355,013</u>	<u>(86,265)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(62,917)	(7,982)
Sale of tangible fixed assets		<u>-</u>	<u>1,179</u>
Net cash used in investing activities		<u>(62,917)</u>	<u>(6,803)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(19,840)</u>	<u>(19,140)</u>
Net cash used in financing activities		<u>(19,840)</u>	<u>(19,140)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		272,256	(112,208)
Cash and cash equivalents at the beginning of the reporting period		<u>240,670</u>	<u>352,878</u>
Cash and cash equivalents at the end of the reporting period		<u><u>512,926</u></u>	<u><u>240,670</u></u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	304,573	181,651
Adjustments for:		
Depreciation charges	65,422	60,012
Loss/(profit) on disposal of fixed assets	3,269	(295)
Interest paid	100	-
Decrease in stocks	2,237	935
Increase in debtors	(84,852)	(203,183)
Increase/(decrease) in creditors	<u>64,364</u>	<u>(78,826)</u>
Net cash provided by/(used in) operations	<u><u>355,113</u></u>	<u><u>(39,706)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>240,670</u>	<u>272,256</u>	<u>512,926</u>
	<u>240,670</u>	<u>272,256</u>	<u>512,926</u>
Debt			
Debts falling due within 1 year	(20,000)	-	(20,000)
Debts falling due after 1 year	<u>(100,301)</u>	<u>19,842</u>	<u>(80,459)</u>
	<u>(120,301)</u>	<u>19,842</u>	<u>(100,459)</u>
Total	<u><u>120,369</u></u>	<u><u>292,098</u></u>	<u><u>412,467</u></u>

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The functional currency is Sterling £.

Income

All incoming resources are accounted for when the charity is legally entitled to the income after any performance conditions have been met, the amount measured reliably, and it is probable that the income will be received.

Donations are recognised by the charity on receipt. Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is received, it can be measured reliably, and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. No amount is included for volunteer time in line with the SORP (FRS102).

For legacies, these are recognised when probable and entitlement is shown.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying good and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value at the earlier of receipt or when the Charity has entitlement after any performance conditions are met, 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.

Costs are classified between Charitable Activities, Cost of Generating Funds and Governance directly depending upon their purpose within the Charity. Administration costs are apportioned between the Sanctuary Operation and Charity Shop Administration proportionally based upon the proportion of administration payroll attributed to each sector.

Tangible fixed assets

Assets are held at valued at cost.

Stocks

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

Inventory (Veterinary Stock) is valued at the cost to the Charity.

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Restricted funds consist entirely of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017 and the restricted funds are now carried forward as the Wildlife Facility fixed asset. This fixed asset is classified as a Sanctuary Improvement in these accounts.

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

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	281,940	392,745
Gift aid	11,166	-
Legacies	<u>956,566</u>	<u>667,316</u>
	<u>1,249,672</u>	<u>1,060,061</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Charity Shop Turnover	<u>1,362,203</u>	<u>1,243,546</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Sanctuary Operations	38,079	500
Grants	Wildlife Facility Appeal	<u>14,000</u>	-
		<u>52,079</u>	<u>500</u>

5. RAISING FUNDS**Raising donations and legacies**

31.3.25	31.3.24
£	£

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Sanctuary Operations	<u>1,932,117</u>	<u>58,177</u>	<u>1,990,294</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	-	154	154
Sanctuary Operations	<u>32,904</u>	<u>25,273</u>	<u>58,177</u>
	<u>32,904</u>	<u>25,427</u>	<u>58,331</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year £158.46 was paid in expenses to trustees.

9. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	<u>1,527,108</u>	<u>1,392,897</u>
	1,527,108	1,392,897

Key Management Personnel remuneration was £167,867. The Key Management Personnel of the charity comprised of the Chief Executive, the Head of Veterinary Services, the Head of Retail, the Head of Fundraising, Marketing and Communications, the Head of Finance, Head of Sanctuary Operations and the Head of People & Organisational Development.

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	<u>79</u>	<u>72</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	1

10. TANGIBLE FIXED ASSETS

	Freehold Land £	Sanctuary Improvements £	Plant, Equipment and Vehicles £
COST OR VALUATION			
At 1 April 2024	630,279	879,567	150,173
Additions	-	14,259	37,605
Disposals	-	(4,680)	-
Revaluations	15,000	-	-
At 31 March 2025	645,279	889,146	187,778
DEPRECIATION			
At 1 April 2024	-	467,397	107,243
Charge for year	-	42,209	20,134
Eliminated on disposal	-	(1,410)	-
At 31 March 2025	-	508,196	127,377
NET BOOK VALUE			
At 31 March 2025	645,279	380,950	60,401
At 31 March 2024	630,279	412,170	42,930
	Fixtures and fittings £	Computer equipment £	Totals £
COST OR VALUATION			
At 1 April 2024	-	-	1,660,019
Additions	2,473	8,580	62,917
Disposals	-	-	(4,680)
Revaluations	-	-	15,000
At 31 March 2025	2,473	8,580	1,733,256
DEPRECIATION			
At 1 April 2024	-	-	574,640
Charge for year	247	2,831	65,421
Eliminated on disposal	-	-	(1,410)
At 31 March 2025	247	2,831	638,651
NET BOOK VALUE			
At 31 March 2025	2,226	5,749	1,094,605
At 31 March 2024	-	-	1,085,379

10. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2025 is represented by:

	Freehold Land £	Sanctuary Improvements £	Plant, Equipment and Vehicles £
Valuation in 2025	15,000	-	-
Cost	<u>630,279</u>	<u>889,146</u>	<u>187,778</u>
	<u>645,279</u>	<u>889,146</u>	<u>187,778</u>

	Fixtures and fittings £	Computer equipment £	Totals £
Valuation in 2025	-	-	15,000
Cost	<u>2,473</u>	<u>8,580</u>	<u>1,718,256</u>
	<u>2,473</u>	<u>8,580</u>	<u>1,733,256</u>

Land at Swanton Morley

The land was previously donated and included below cost. It has been revalued in the year to include the cost at Land Registry value.

11. STOCKS

	31.3.25 £	31.3.24 £
Veterinary Stock	<u>14,768</u>	<u>17,005</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	1,484	3,154
Other debtors	11,166	-
VAT Receivable	1,146	67,223
Prepayments and accrued income	<u>1,015,507</u>	<u>874,074</u>
	<u>1,029,303</u>	<u>944,451</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	126,762	47,657
Taxation and social security	28,462	54,981
Other creditors	<u>48,759</u>	<u>36,979</u>
	<u>203,983</u>	<u>139,617</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	<u>80,459</u>	<u>100,301</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>20,000</u>	<u>20,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>80,459</u>	<u>100,301</u>

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	2,008,221	189,012	(361)	2,196,872
Restricted funds				
Wildlife Facility Appeal	39,366	14,000	-	53,366
Wood Farm	-	65,022	-	65,022
X-Ray	<u>-</u>	<u>36,539</u>	<u>361</u>	<u>36,900</u>
	<u>39,366</u>	<u>115,561</u>	<u>361</u>	<u>155,288</u>
TOTAL FUNDS	<u>2,047,587</u>	<u>304,573</u>	<u>-</u>	<u>2,352,160</u>

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,543,087	(2,354,075)	189,012
Restricted funds			
Wildlife Facility Appeal	14,000	-	14,000
Wood Farm	70,674	(5,652)	65,022
X-Ray	36,539	-	36,539
	<u>121,213</u>	<u>(5,652)</u>	<u>115,561</u>
TOTAL FUNDS	<u>2,664,300</u>	<u>(2,359,727)</u>	<u>304,573</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,826,570	181,651	2,008,221
Restricted funds			
Wildlife Facility Appeal	39,366	-	39,366
	<u>1,865,936</u>	<u>181,651</u>	<u>2,047,587</u>
TOTAL FUNDS	<u>1,865,936</u>	<u>181,651</u>	<u>2,047,587</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,304,402	(2,122,751)	181,651
	<u>2,304,402</u>	<u>(2,122,751)</u>	<u>181,651</u>
TOTAL FUNDS	<u>2,304,402</u>	<u>(2,122,751)</u>	<u>181,651</u>

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,826,570	370,663	(361)	2,196,872
Restricted funds				
Wildlife Facility Appeal	39,366	14,000	-	53,366
Wood Farm	-	65,022	-	65,022
X-Ray	-	36,539	361	36,900
	<u>39,366</u>	<u>115,561</u>	<u>361</u>	<u>155,288</u>
TOTAL FUNDS	<u>1,865,936</u>	<u>486,224</u>	<u>-</u>	<u>2,352,160</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	4,847,489	(4,476,826)	370,663
Restricted funds			
Wildlife Facility Appeal	14,000	-	14,000
Wood Farm	70,674	(5,652)	65,022
X-Ray	36,539	-	36,539
	<u>121,213</u>	<u>(5,652)</u>	<u>115,561</u>
TOTAL FUNDS	<u>4,968,702</u>	<u>(4,482,478)</u>	<u>486,224</u>

Restricted funds**Wildlife**

This consists of funds donated to the Charity in a campaign to build a Wildlife Facility. This facility was built during the years ending 31 March 2016 and 31 March 2017. The restricted funds are now carried forward as the Wildlife Facility fund.

Wood Farm (Large)

These were funds given for the improvements to our site at Wood Farm, with works commencing in the year ending 31 March 2026.

Xray

This is a fund specifically for the purchase and maintenance of an Xray machine.

17. RELATED PARTY DISCLOSURES

During the year the following transactions occurred with trustees;

A trustee donated £220.08 to PACT, and also purchased £867.02 of supplies at cost.

Strategic Goal Management Ltd which is owned by a related party undertook business of £2,160 (2024: £1,080).

CVs Ltd whom is a supplier, has a trustee working in employment during the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	281,940	392,745
Gift aid	11,166	-
Legacies	<u>956,566</u>	<u>667,316</u>
	1,249,672	1,060,061
Other trading activities		
Charity Shop Turnover	1,362,203	1,243,546
Charitable activities		
Grants	52,079	500
Other income		
Gain on sale of tangible fixed assets	-	295
Other Income	<u>346</u>	<u>-</u>
	<u>346</u>	<u>295</u>
Total incoming resources	2,664,300	2,304,402
EXPENDITURE		
Charitable activities		
Animal Welfare	92,164	100,290
Employee Costs	1,527,108	1,392,897
Depreciation	65,422	60,011
Utilities and Waste	109,744	60,640
Insurance and Business Rates	22,142	54,134
Professional Fees	46,220	40,586
Office Expenditure	62,783	57,119
Bank Charges	<u>6,534</u>	<u>4,534</u>
	1,932,117	1,770,211
Other		
Employee Costs	6,712	135
Rent, Rates and Insurance	227,104	229,944
Shops Maintenance	58,988	16,542
Utilities and Waste Disposal	31,113	31,541
Motor Expenses	14,517	17,438
Telephone	22,117	3,319
Carried forward	360,551	298,919

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Other		
Brought forward	360,551	298,919
Card and Banking Charges	1,515	10,708
Loan interest	3,944	11,015
Loss on sale of tangible fixed assets	<u>3,269</u>	<u>-</u>
	369,279	320,642
Support costs		
Other		
Fund Raising and Promotion	32,904	24,830
Governance costs		
Auditors' remuneration	3,213	7,068
Auditors' remuneration for non audit work	11,310	-
Sundries	154	-
Legal and Professional Fees	10,650	-
Bank interest	<u>100</u>	<u>-</u>
	<u>25,427</u>	<u>7,068</u>
Total resources expended	<u>2,359,727</u>	<u>2,122,751</u>
Net income	<u><u>304,573</u></u>	<u><u>181,651</u></u>

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