

**STRAYKIND
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Beresfords
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Straykind
Reference and Administrative Details
For The Year Ended 31 December 2024

Trustees	Mr A Knight (appointed 10/09/2024) Mr S McCormack (appointed 10/09/2024) Ms A Thrift
Charity Number	1163828
Principal Address	The Marlowe Innovation Centre Marlowe Way Ramsgate Kent CT12 6FA
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

Straykind

Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals in need, and to educate the public in matters relating to animal welfare and the prevention of cruelty and suffering.

Significant Activities

In 2024, ACT continued to rescue, rehabilitate, and rehome—or provide lifelong sanctuary care to—animals in Taiwan suffering from sickness, injury, neglect, or abuse. We supported and developed sanctuary facilities, strengthened partnerships with veterinary clinics and local authorities, and raised awareness of animal welfare issues in Taiwan.

Public Benefit

Our rescues, sanctuary work, and advocacy demonstrate both the fulfilment of our charitable purposes and tangible benefit to the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Rescues and Intakes: Total animals taken in during 2024: 94 (56 dogs, 23 cats, 7 kittens under 6 months, plus duck (1), rabbit (1), pigeon (2), turtle (1), civet (1), puppies (2)). At year-end, our sanctuaries provided care for 266 dogs and 60 cats.

Rehoming: Total adoptions in 2024: 19 (13 dogs, 5 cats, 1 kitten).

Major Developments: ACT now operates three sanctuaries in Taiwan — The ARK, The deN, and The Cats' Cradle. In 2024, we were forced to move from our previous ARK site, which we had outgrown. With donor support we raised over NT\$7 million to complete new dog gardens and facilities at the relocated ARK site. By the end of 2024, ACT (through ACT Taiwan) had grown into one of Taiwan's largest and most professional sanctuary operations, consistently caring for over 300 animals. Following a request from the Royal Veterinary College's Animal Care Trust to avoid confusion, trustees began planning a rebrand. By the end of 2024, work was underway to unify our UK and Taiwan entities under the shared identity StrayKind, to be formally adopted in 2025.

Additional Note

Networks and Affiliations: ACT continued to work in partnership with ACT Taiwan, the national association we established to deliver sanctuary, rescue, and rehoming in Taiwan. In 2024 the trustees resolved to strengthen ties between ACT UK and ACT Taiwan under the shared identity StrayKind, with ACT Taiwan carrying the larger share of operations and income.

Looking Ahead (2025 and beyond): ACT UK and ACT Taiwan will adopt the joint name StrayKind and pursue international trademark protection. With The Cats Cradle outgrown, we plan to develop a new flagship cat home that will also serve as StrayKinds Taiwan HQ. We will continue to professionalise governance, ensuring robust oversight across both UK and Taiwan operations, and expand international fundraising campaigns, building on success in Taiwan.

Financial Review

Financial Position

The charity held no significant reserves at 31 December 2024. All funds were applied directly to charitable purposes.

Structure, Governance and Management

Governing Document

Constitutional form: Charitable Incorporated Organisation (CIO).

Straykind
Trustees' Report (continued)
For The Year Ended 31 December 2024

Trustee Selection Methods

Trustees are appointed by the founder.

Statement of Trustees' Responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' report was approved by the board of trustees and signed on its behalf by:



Ms A Thrift

Trustee

Date

31st October, 2025

Straykind
Independent Examiner's Report to the Trustees of Straykind
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Straykind (the Trust) for the year ended 31 December 2024.

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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.



Daniel Payne FCCA
Date 31st October, 2025
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Straykind
Statement of Financial Activities
For The Year Ended 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	61,240	-	61,240	65,364
EXPENDITURE ON:					
Charitable activities:	5				
Straykind		(57,972)	(600)	(58,572)	(72,544)
NET INCOME/(EXPENDITURE)		3,268	(600)	2,668	(7,180)
NET MOVEMENT IN FUNDS		3,268	(600)	2,668	(7,180)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(1,068)	858	(210)	6,970
TOTAL FUNDS CARRIED FORWARD	11	2,200	258	2,458	(210)

The notes on pages 8 to 11 form part of these financial statements.

Straykind
Comparative Statement of Financial Activities
For The Year Ended 31 December 2024

				2023
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	65,364	-	65,364
EXPENDITURE ON:				
Charitable activities:	5			
Straykind		(71,944)	(600)	(72,544)
NET EXPENDITURE		(6,580)	(600)	(7,180)
NET MOVEMENT IN FUNDS		(6,580)	(600)	(7,180)
RECONCILIATION OF FUNDS:				
Total funds brought forward		5,512	1,458	6,970
TOTAL FUNDS CARRIED FORWARD	11	(1,068)	858	(210)

The notes on pages 8 to 11 form part of these financial statements.

Straykind
Statement of Financial Position
As At 31 December 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	621	258	879	2,290
		621	258	879	2,290
CURRENT ASSETS					
Cash at bank and in hand		1,939	-	1,939	1,224
		1,939	-	1,939	1,224
Creditors: Amounts Falling Due Within One Year	10	(360)	-	(360)	(3,724)
NET CURRENT ASSETS (LIABILITIES)		1,579	-	1,579	(2,500)
TOTAL ASSETS LESS CURRENT LIABILITIES		2,200	258	2,458	(210)
NET ASSETS/(LIABILITIES)		2,200	258	2,458	(210)
FUNDS OF THE CHARITY					
Restricted Funds				258	858
Unrestricted Funds				2,200	(1,068)
TOTAL FUNDS	11			2,458	(210)

On behalf of the board



Ms A Thrift

Trustee

Date 31st October, 2025

The notes on pages 8 to 11 form part of these financial statements.

Straykind

Notes to the Financial Statements

For The Year Ended 31 December 2024

1. General Information

Straykind is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1163828. The principal address is The Marlowe Innovation Centre, Marlowe Way, Ramsgate, Kent, CT12 6FA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

2.3. Resources Expended

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.

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	5 years straight line
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2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

2024	2023
Unrestricted funds	Unrestricted funds
£	£
61,240	65,364

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

2024	2023
£	£
1,411	1,411

Depreciation of tangible fixed assets - owned

Straykind
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

5. Analysis of Expenditure

	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Straykind	35,120	23,452	58,572
	2023		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Straykind	32,672	39,872	72,544

6. Support Costs

	2024
	Straykind
	£
Employee costs	12,500
General administration	9,181
Depreciation	1,411
Governance costs	360
	23,452
	2023
	Straykind
	£
Employee costs	10,000
General administration	28,113
Depreciation	1,411
Governance costs	348
	39,872

7. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	360	348

8. Average Number of Employees

Average number of employees during the year was: NIL (2023: NIL)

Straykind
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

9. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 January 2024	7,054
As at 31 December 2024	7,054
Depreciation	
As at 1 January 2024	4,764
Provided during the period	1,411
As at 31 December 2024	6,175
Net Book Value	
As at 31 December 2024	879
As at 1 January 2024	2,290

10. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	1,808
Bank loans and overdrafts	-	956
Accruals and deferred income	360	960
	360	3,724

11. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(1,068)	61,240	(57,972)	2,200
Restricted funds				
Irving Memorial Trust	858	-	(600)	258
Total funds	(210)	61,240	(58,572)	2,458

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	5,512	65,364	(71,944)	(1,068)
Restricted funds				
Irving Memorial Trust	1,458	-	(600)	858
Total funds	6,970	65,364	(72,544)	(210)

Straykind
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.