

Company Registration Number: CE015443

Charity registration number: 1180414

# Unitetocare

Annual Report and Financial Statements

for the Year Ended 31 May 2025

**Unitetocare**  
**Contents**

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11

## **Unitetocare**

### **Reference and Administrative Details**

**Chairman** Ms Mandy Billee Jackson

**Charity Registration Number** 1180414


**Registered Office** The charity is incorporated in England and Wales.  
12 Round Ings Road  
Outlane  
Huddersfield  
HD3 3FQ

## **Unitetocare**

### **Strategic Report for the Year Ended 31 May 2025**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 May 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 8 February 2026 and signed on its behalf by:

  
.....  
Ms Mandy Billee Jackson  
Chairman and Trustee

## **Unitetocare**

### **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 May 2025.

#### **Objectives and activities**

##### ***Public benefit***

For the benefit of the public to relieve the suffering of animals in need of care and attention. To provide and maintain rescue homes and other facilities for the reception, care and treatment of these animals.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms Mandy Billee Jackson
	Ms Lyndsey Booth
	Ms Julie Greenwood
	Ms Victoria Anderson
	Ms Stephanie Mills
	Ms Emma Kell

Chairman:	Ms Mandy Billee Jackson
-----------	-------------------------

#### **Structure, governance and management**

##### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Unitetocare 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".

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:

## **Unitetocare**

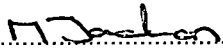
### **Trustees' Report**

- 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.

The annual report was approved by the trustees of the charity on 8 February 2026 and signed on its behalf by:



Ms Mandy Billee Jackson  
Chairman and Trustee

**Accountants' Report to the Trustees on the Preparation of the Unaudited  
Statutory Accounts of  
Unitetocare  
for the Year Ended 31 May 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Unitetocare for the year ended 31 May 2025 as set out on pages 6 to 11 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standard/rules-and-standards/rulebook.htm>.

This report is made solely to the Board of Directors of Unitetocare, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Unitetocare and state those matters that we have agreed to state to the Board of Directors of Unitetocare, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://wwwaccaglobal.com/gb/en/member/standard/rules-and-standards/rulebook.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unitetocare and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Unitetocare has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Unitetocare. You consider that Unitetocare is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Unitetocare. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
  
Smith Butler Ltd

8 February 2026

## Unitetocare

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

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies		2,546	2,546
Total income		2,546	2,546
<b>Expenditure on:</b>			
Charitable activities		(5,115)	(5,115)
Total expenditure		(5,115)	(5,115)
Net expenditure		(2,569)	(2,569)
Net movement in funds		(2,569)	(2,569)
<b>Reconciliation of funds</b>			
Total funds brought forward		61,748	61,748
Total funds carried forward	7	59,179	59,179
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		58,454	58,454
Total income		58,454	58,454
<b>Expenditure on:</b>			
Charitable activities		(7,096)	(7,096)
Total expenditure		(7,096)	(7,096)
Net income		51,358	51,358
Net movement in funds		51,358	51,358
<b>Reconciliation of funds</b>			
Total funds brought forward		10,390	10,390
Total funds carried forward	7	61,748	61,748

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 and 2025 is shown in note 7.

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



# Unitetocare

(Registration number: CE015443)  
Balance Sheet as at 31 May 2025


	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	25,585	11,590
<b>Current assets</b>			
Cash at bank and in hand	5	34,838	51,467
<b>Creditors: Amounts falling due within one year</b>	6	<u>(1,244)</u>	<u>(1,309)</u>
<b>Net current assets</b>		<u>33,594</u>	<u>50,158</u>
<b>Net assets</b>		<u>59,179</u>	<u>61,748</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>59,179</u>	<u>61,748</u>
<b>Total funds</b>	7	<u>59,179</u>	<u>61,748</u>

For the financial year ending 31 May 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.

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 8 February 2026 and signed on their behalf by:

  
.....  
Ms Mandy Billee Jackson  
Chairman and Trustee

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

# **Unitetocare**

## **Notes to the Financial Statements for the Year Ended 31 May 2025**

### **1 Charity status**

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

12 Round Ings Road

Outlane

Huddersfield

HD3 3FQ

These financial statements were authorised for issue by the trustees on 8 February 2026.

### **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**

Unitetocare 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.

#### **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.

#### **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.

## **Unitetocare**

### **Notes to the Financial Statements for the Year Ended 31 May 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### **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.

#### ***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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **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.

#### **Tangible fixed assets**

Individual fixed assets 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:

Unitetocare

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

Asset class	Depreciation method and rate
Land and buildings	10% reducing balance

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.

3 Taxation

The charity is a registered charity and is therefore exempt from taxation.

4 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 June 2024	12,201	12,201
Additions	<u>15,341</u>	<u>15,341</u>
At 31 May 2025	<u>27,542</u>	<u>27,542</u>
<b>Depreciation</b>		
At 1 June 2024	611	611
Charge for the year	<u>1,346</u>	<u>1,346</u>
At 31 May 2025	<u>1,957</u>	<u>1,957</u>
<b>Net book value</b>		
At 31 May 2025	<u>25,585</u>	<u>25,585</u>
At 31 May 2024	<u>11,590</u>	<u>11,590</u>

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £25,585 (2024 - £11,590) in respect of leaseholds.

5 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>34,838</u>	<u>51,467</u>

# Unitetocare

## Notes to the Financial Statements for the Year Ended 31 May 2025

### 6 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	644	709
Accruals	600	600
	<u>1,244</u>	<u>1,309</u>

### 7 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
<b>Unrestricted funds</b>				
General	<u>61,748</u>	<u>2,546</u>	<u>(5,115)</u>	<u>59,179</u>
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
<b>Unrestricted funds</b>				
General	<u>10,390</u>	<u>58,454</u>	<u>(7,096)</u>	<u>61,748</u>

### 8 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 May 2025 £
Tangible fixed assets	25,585	25,585
Current assets	34,838	34,838
Current liabilities	<u>(1,244)</u>	<u>(1,244)</u>
Total net assets	<u>59,179</u>	<u>59,179</u>
	Unrestricted funds General £	Total funds at 31 May 2024 £
Tangible fixed assets	11,590	11,590
Current assets	51,467	51,467
Current liabilities	<u>(1,309)</u>	<u>(1,309)</u>
Total net assets	<u>61,748</u>	<u>61,748</u>

## Unitetocare

### Statement of Financial Activities by fund for the Year Ended 31 May 2025

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>2,546</u>	<u>58,454</u>
Total income	<u>2,546</u>	<u>58,454</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(5,115)</u>	<u>(7,096)</u>
Total expenditure	<u>(5,115)</u>	<u>(7,096)</u>
Net (expenditure)/income	<u>(2,569)</u>	<u>51,358</u>
Net movement in funds	(2,569)	51,358
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>61,748</u>	<u>10,390</u>
Total funds carried forward	<u><u>59,179</u></u>	<u><u>61,748</u></u>