

Company registration number: 10847960
Charity registration number: 1182323

**DOGS ON THE STREETS LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Dogs On The Streets Ltd
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Dogs On The Streets Ltd
Reference and Administrative Details
For The Year Ended 31 July 2025

Trustees	Miss M Clark Dr K Simons Miss P Rose
Charity Number	1182323
Company Number	10847960
Registered Office	71-75 Shelton Street Covent Garden London WC2H 9JQ
Independent Examiner	Mr M Ryan FCCA Numbers Limited Chartered Certified Accountants 32 High Street Wendover Bucks HP22 6EA

The trustees present their report and the financial statements for the year ended 31 July 2025.

Objectives and Activities

Aims and Objectives

For the benefit of the public,

1) To relieve people who are in need by reason of being homeless, vulnerably housed, domestic violence, hospitalised, mental health and rehabilitation or otherwise severely affected by poverty and to relieve the suffering of animals in need of care and attention, by:

- Assisting in the provision of free veterinary care and free essential services and items such as goods, dog food / diet harnesses, grooming, obedience, training, leads, bedding, and toys for their animals
- Arranging foster care at our safe kennel sanctuary for their animals when they are not able to care for them or when the animal has a specific medical need
- Re-homing in the event the owner cannot support the animal (ie in the event of death or the owner having complex needs.
- Assisting the owner in engaging with relevant services/pathways with a view to accommodation, medical support, rehabilitation, mental health and domestic violence or any other support services that the owner may be in personal need of.

2) To advance the education of the public in general in respect of animal care and welfare for the public benefit, particularly by training those working in the homeless and service sectors.

Significant Activities

Dogs on the Streets exists to relieve hardship among homeless and vulnerable people with dogs through practical support, welfare assistance, advocacy and safeguarding services.

Activities during the year included:

- Street outreach including emergency dog food distribution
- Veterinary and welfare support
- Emergency safeguarding and temporary dog care
- Advice, advocacy and signposting & Partnership with outreach teams and frontline services
- Public awareness and fundraising activities
- Support for individuals entering hospital, rehabilitation, refuge or temporary accommodation where a dog was involved.

Achievements and Performance

Main Achievements

Outreach and Welfare Support

The charity continued regular frontline outreach, supporting vulnerable dog owners experiencing homelessness, poverty and housing instability.

Veterinary Assistance

Dogs on the Streets continued helping vulnerable owners access veterinary care including emergency treatment, vaccinations, flea and worming treatment, welfare monitoring and liaison with veterinary professionals and partner organisations.

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**Dogs On The Streets Ltd
Trustees' Report (continued)
For The Year Ended 31 July 2025**

Main Achievements - continued

Sanctuary and Operational Development

The charity continued operating from 5 Claverhambury Kennels under its existing five-year lease and veterinary practice registration no. 7492139. During 2025, the charity also took over the lease of 4 Claverhambury Kennels to accommodate increasing demand for emergency dog placements.

Partnership and Community Development

The charity strengthened partnerships with frontline agencies including the London Ambulance Service and Westminster Council. Increased work was also undertaken within the local Essex community surrounding the sanctuary, supporting individuals facing housing issues, domestic violence and rehabilitation needs through signposting and practical assistance.

During the reporting period, the charity also became increasingly aware of the growing number of dog owners entering drug and alcohol rehabilitation services who had no safe arrangements in place for their dogs. Dogs on the Streets provided emergency safeguarding support for several dogs in these circumstances and, in one case, supported both the owner and their dog throughout the owner's rehabilitation journey.

Grants and Funding

The charity was grateful to receive support from several charitable foundations and local supporters during the reporting period. One grant funded a planned kennel block expansion which was deferred until 2025–2026 due to seasonal ground conditions at the sanctuary. Additional local support included the installation of solar panels and refurbishment works to kennel and staff facilities carried out by volunteer teams.

Volunteers

Volunteers remained central to the charity's work, assisting with outreach, transport, administration, fundraising, dog welfare and events.

Challenges During 2024–2025

The charity continued to face increasing demand for support alongside rising operational costs, veterinary expenses and growing housing-related enquiries. The charity also experienced increased requests from individuals unable to access charitable veterinary services due to changing eligibility criteria operated by some providers. Recruitment and retention of volunteers, particularly for evening outreach and specialist roles, remained challenging while transport, fuel, storage and welfare costs continued to impact operational delivery.

Future plans

Trustees aim to:

- Continue and strengthen outreach services
- Expand partnership working with frontline agencies
- Improve fundraising capacity and financial sustainability
- Recruit volunteer specialists and additional trustees with relevant expertise
- Strengthen emergency safeguarding support for dogs
- Increase awareness of homelessness involving dog owners
- Continue improving governance and operational procedures
- Expand community engagement initiatives within Essex

Dogs On The Streets Ltd
Trustees' Report (continued)
For The Year Ended 31 July 2025

Financial Review

Financial Position

The total incoming resources during the year ended 31 July 2025 amounted to £482,390 (2024: £364,778) of which £289,207 was unrestricted and £193,183 in restricted income.

Expenditure amounted to £387,499 (2024: £407,794) split £356,087 in unrestricted expenditure and £31,412 in restricted. The overall result is a deficit of £66,880 (2024: £23,857) in the unrestricted fund and a surplus of £161,771 (2024: deficit of £19,159) in restricted funds leaving retained funds of £223,432 (2024: £128,541) at the year end. This is split between a deficit in the unrestricted funds of £44,743 and positive restricted funds of £268,175.

Cash in the bank and additional accounts at 31st July 2025 was £122,396 (2024: £70,821).

The total income is under the current audit threshold in the Charities Act 2011 and the Trustees have therefore agreed that the accounts should be independently examined rather than incurring the additional costs of audit.

Reserves Policy

The charity has a policy to keep reserves as a minimum of three months operating costs to a maximum of six months.

The deficit on unrestricted funds has arisen primarily as a result of the pressures as set out in the achievements and performance section above and due to donations falling in the year. Income from donations fell but was replaced with grants for capital projects.

In 2026 the charity has improved its gifts and donations and has been looking at recovering Gift Aid for earlier years to improve its general fund. It is recognised that there continues to be a huge demand for the charity's services and support and the charity is looking to manage future multi-year grants to support the works undertaken within the Sanctuary to support those regular costs.

The purpose of one of the restricted funds was finalised in 2026 and the terms of the grant allow for any unspent funds within the grant to be transferred to the general unrestricted fund.

The trustees recognise that restricted funds cannot be used for general charitable purposes unless permitted by the terms of the relevant funding agreements. As a result, although the charity has net assets of £223,432, only a limited proportion of these funds is available to support general operations.

The trustees have reviewed the charity's forecasts and projected income and expenditure for a period of at least twelve months from the date of approval of these financial statements.

Based on this review, together with fundraising plans, increased general giving and close work with funders, the trustees consider it appropriate to prepare the financial statements on a going concern basis. The trustees continue to monitor unrestricted reserves closely and have implemented measures to strengthen the charity's unrestricted financial position over the medium term.

**Dogs On The Streets Ltd
Trustees' Report (continued)
For The Year Ended 31 July 2025**

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity was incorporated on 5th March 2019. It is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees (who are all volunteers) meet regularly to provide oversight of the charity. They have all been appointed because of their unique expertise in areas relevant to the work we do.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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



Miss M Clark

Trustee

31 May 2026

Dogs On The Streets Ltd
Independent Examiner's Report to the Trustees of Dogs On The Streets Ltd
For The Year Ended 31 July 2025

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Matters of concern - Going Concern

Without modifying my conclusion, I draw attention to Note 2.2 of the financial statements, which describes a material uncertainty relating to going concern. At 31 July 2025, the charity's unrestricted funds were in deficit by £44,743 and the charity's ability to continue to meet its obligations as they fall due is dependent upon the receipt of post year-end income and the successful delivery of its fundraising plans.


The trustees have identified a number of post year-end developments that support the going concern basis of preparation, including a confirmed unrestricted donation of £100,000 received after the year end and the potential release of restricted funds into unrestricted reserves. These matters are described in Note 2.2.

My conclusion is not modified in respect of this matter.

Conclusion

I have no other 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.

Dogs On The Streets Ltd
Independent Examiner's Report to the Trustees of Dogs On The Streets Ltd (continued)
For The Year Ended 31 July 2025

A handwritten signature in black ink, appearing to be 'M Ryan', is written over a horizontal dashed line.

Mr M Ryan FCCA

Date 1/6/26

Numbers Limited

Chartered Certified Accountants

32 High Street

Wendover

Bucks

HP22 6EA

Dogs On The Streets Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	273,282	193,183	466,465	348,934
Other trading activities	4	14,205	-	14,205	14,003
Other	5	1,720	-	1,720	1,841
		<u>289,207</u>	<u>193,183</u>	<u>482,390</u>	<u>364,778</u>
EXPENDITURE ON:					
Raising funds	7	(4,345)	-	(4,345)	(4,533)
Charitable activities:	7				
Travel and Motor Costs		(18,581)	(1,187)	(19,768)	(20,519)
Animal Welfare and Veterinary Services		(186,984)	(11,453)	(198,437)	(211,600)
Office Costs		(17,134)	-	(17,134)	(19,734)
Foster Sanctuary		(124,615)	(5,474)	(130,089)	(140,503)
Other		(4,428)	(13,298)	(17,726)	(10,905)
		<u>(356,087)</u>	<u>(31,412)</u>	<u>(387,499)</u>	<u>(407,794)</u>
NET INCOME/(EXPENDITURE)		<u>(66,880)</u>	<u>161,771</u>	<u>94,891</u>	<u>(43,016)</u>
Transfers between funds	15	(941)	941	-	-
NET MOVEMENT IN FUNDS		<u>(67,821)</u>	<u>162,712</u>	<u>94,891</u>	<u>(43,016)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		23,078	105,463	128,541	171,557
TOTAL FUNDS CARRIED FORWARD	15	<u>(44,743)</u>	<u>268,175</u>	<u>223,432</u>	<u>128,541</u>

The notes on pages 12 to 20 form part of these financial statements.

Dogs On The Streets Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

				2024
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	348,934	-	348,934
Other trading activities	4	14,003	-	14,003
Other	5	1,841	-	1,841
		<u>364,778</u>	<u>-</u>	<u>364,778</u>
EXPENDITURE ON:				
Raising funds	7	(4,533)	-	(4,533)
Charitable activities:	7			
Travel and Motor Costs		(19,705)	(814)	(20,519)
Animal Welfare and Veterinary Services		(201,195)	(10,405)	(211,600)
Office Costs		(19,734)	-	(19,734)
Foster Sanctuary		(139,036)	(1,467)	(140,503)
Other		(4,432)	(6,473)	(10,905)
		<u>(388,635)</u>	<u>(19,159)</u>	<u>(407,794)</u>
NET EXPENDITURE		<u>(23,857)</u>	<u>(19,159)</u>	<u>(43,016)</u>
NET MOVEMENT IN FUNDS		<u>(23,857)</u>	<u>(19,159)</u>	<u>(43,016)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		46,935	124,622	171,557
TOTAL FUNDS CARRIED FORWARD	15	<u>23,078</u>	<u>105,463</u>	<u>128,541</u>

The notes on pages 12 to 20 form part of these financial statements.

Dogs On The Streets Ltd
Balance Sheet
As At 31 July 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	5,127	41,913	47,040	29,368
		<u>5,127</u>	<u>41,913</u>	<u>47,040</u>	<u>29,368</u>
CURRENT ASSETS					
Debtors	12	76,527	-	76,527	48,347
Cash at bank and in hand		-	226,262	122,396	70,821
		<u>76,527</u>	<u>226,262</u>	<u>198,923</u>	<u>119,168</u>
Creditors: Amounts Falling Due Within One Year	13	(126,397)	-	(22,531)	(19,995)
		<u>(126,397)</u>	<u>-</u>	<u>(22,531)</u>	<u>(19,995)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>(49,870)</u>	<u>226,262</u>	<u>176,392</u>	<u>99,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(44,743)</u>	<u>268,175</u>	<u>223,432</u>	<u>128,541</u>
NET ASSETS		<u>(44,743)</u>	<u>268,175</u>	<u>223,432</u>	<u>128,541</u>
FUNDS OF THE CHARITY					
Restricted Funds				268,175	105,463
Unrestricted Funds				(44,743)	23,078
TOTAL FUNDS	15			<u>223,432</u>	<u>128,541</u>

Dogs On The Streets Ltd
Balance Sheet (continued)
As At 31 July 2025

For the year ending 31 July 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Miss M Clark

Trustee

31 May 2026

The notes on pages 12 to 20 form part of these financial statements.

Dogs On The Streets Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

Dogs On The Streets Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 10847960 and registered charity number 1182323. The registered office is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.

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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity.

2.2. Going Concern Disclosure

The trustees are aware that the charity's unrestricted funds were in deficit by £44,743 at 31 July 2025. Whilst this is a cause for concern, the trustees have reviewed the charity's forecast income and expenditure for a period of at least twelve months from the date of approval of these financial statements and consider it appropriate to prepare the accounts on the going concern basis.

The trustees' assessment is supported by the following post year-end developments:

- Since the year end, the charity has received a confirmed unrestricted donation of £100,000.
- The trustees have identified £60,948 of Gift Aid recoverable in respect of the year ended 31 July 2025, which has been recognised as income in these financial statements. A further £10,000 to £15,000 of Gift Aid is estimated to be recoverable for the period August 2025 to May 2026.
- The Marshall and Millions Fund has concluded its legal expenditure commitments and the balance of the fund may be released into the charity's unrestricted funds in accordance with the terms of that donation.

The trustees continue to monitor unrestricted reserves closely and have implemented measures to strengthen the charity's financial position including the appointment of a Treasurer Trustee. The trustees are also actively pursuing unrestricted fundraising opportunities and grant applications to support the charity's ongoing operational costs.

Notwithstanding the above, the existence of the unrestricted deficit at the balance sheet date and the reliance on post year-end receipts and future fundraising activity represent a material uncertainty that may cast significant doubt on the charity's ability to continue as a going concern. The financial statements do not include any adjustments that would result from the going concern basis of preparation being inappropriate.

Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

2.3. 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.

2.4. Incoming Resources

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.

Donations are recognised upon receipt of funds. Legacies have been accounted for when the charity is entitled to the income, it is probable that the income will be received, and the amounts can be reliably measured.

Grants are recognised in the accounts for the period that they relate in accordance with any specific conditions set by the grantor.

2.5. Resources Expended

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.6. 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:

Improvements to Property	over term of lease
Plant & Machinery	25% reducing balance
Motor Vehicles	over 4 years
Computer Equipment	over 3 years

2.7. Cash and Cash Equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

2.8. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.9. Taxation

The charity is exempt from corporation tax on its charitable activities.

2.10. Debtors

Trade debtors and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

2.11. Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

3. Income from Donations and Legacies

			2025
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	212,334	-	212,334
Gift aid	60,948	-	60,948
Legacies	-	-	-
Grants	-	193,183	193,183
	<u>273,282</u>	<u>193,183</u>	<u>466,465</u>
			2024
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	316,165	-	316,165
Gift aid	-	-	-
Legacies	32,769	-	32,769
Grants	-	-	-
	<u>348,934</u>	<u>-</u>	<u>348,934</u>

The following grants are included within the total income from donations and legacies above:

	2025	2024
	Restricted	Restricted
	funds	funds
	£	£
Betty Phillip	25,000	-
Oak Foundation International	168,183	-
	<u>193,183</u>	<u>-</u>

4. Income from Other Trading Activities

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Kennel Hire	14,205	14,003

Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

5. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Discounts Received	1,720	1,841

6. Net Income/(Expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	17,482	10,905

7. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	4,345	-	4,345
Travel and Motor Costs	19,492	276	19,768
Animal Welfare and Veterinary Services	195,656	2,781	198,437
Office Costs	13,892	3,242	17,134
Foster Sanctuary	128,266	1,823	130,089
Other	17,726	-	17,726
	379,377	8,122	387,499

				2024
	Activities undertaken directly	Grant funding of activities	Support costs (see note 8)	Total
	£	£	£	£
Raising funds	4,533	-	-	4,533
Travel and Motor Costs	20,248	-	271	20,519
Animal Welfare and Veterinary Services	192,958	-	18,642	211,600

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Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

Office Costs	12,365	7,107	262	19,734
Foster Sanctuary	138,642	-	1,861	140,503
Other	10,905	-	-	10,905
	<u>379,651</u>	<u>7,107</u>	<u>21,036</u>	<u>407,794</u>

8. Support Costs

	2025			
	Travel and Motor Costs	Animal Welfare and Veterinary Services	Office Costs	Foster Sanctuary
	£	£	£	£
General administration	43	435	3,039	285
Governance costs	233	2,346	203	1,538
	<u>276</u>	<u>2,781</u>	<u>3,242</u>	<u>1,823</u>

	2024			
	Travel and Motor Costs	Animal Welfare and Veterinary Services	Office Costs	Foster Sanctuary
	£	£	£	£
General administration	36	375	36	249
Governance costs	235	18,267	226	1,612
	<u>271</u>	<u>18,642</u>	<u>262</u>	<u>1,861</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

11. Tangible Assets

	Land & Property	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	Improvements to Property				
	£	£	£	£	£
Cost					
As at 1 August 2024	28,924	3,568	43,848	2,520	78,860
Additions	34,129	580	-	445	35,154
As at 31 July 2025	63,053	4,148	43,848	2,965	114,014
Depreciation					
As at 1 August 2024	12,479	2,719	31,968	2,326	49,492
Provided during the period	12,611	570	3,960	341	17,482
As at 31 July 2025	25,090	3,289	35,928	2,667	66,974
Net Book Value					
As at 31 July 2025	37,963	859	7,920	298	47,040
As at 1 August 2024	16,445	849	11,880	194	29,368

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	76,527	48,347

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	18,811	16,875
Accruals and deferred income	3,720	3,120
	22,531	19,995

The creditors balance attributable to unrestricted funds on the balance sheet is £126,397. This figure includes an internal fund allocation of £103,866 which represents the overdrawn unrestricted cash position within the charity's fund accounting. This arises because all cash held by the charity at 31 July 2025 of £122,396 is held within restricted fund bank accounts and is therefore presented within restricted funds on the balance sheet. The internal allocation does not represent a liability to a third party. Actual third party creditors at 31 July 2025 totalled £22,531 as set out above.

Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

14. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2025	2024
	£	£
Not later than one year	67,650	102,000
Later than one year and not later than five years	-	67,000
	<u>67,650</u>	<u>169,000</u>

15. Movement in Funds

	As at 1 August 2024	Income	Expenditure	Transfers	As at 31 July 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	23,078	289,207	(356,087)	(941)	(44,743)
Restricted funds					
Restricted Fund	16,425	-	(5,147)	-	11,278
Grooming Room Fund	1,531	-	(2,472)	941	-
Sanctuary Improvements Fund	59,912	-	(2,088)	-	57,824
Marshall and Millions Fund	27,595	-	-	-	27,595
Oak Foundation	-	168,183	(21,705)	-	146,478
Betty Phillip	-	25,000	-	-	25,000
Total restricted funds	<u>105,463</u>	<u>193,183</u>	<u>(31,412)</u>	<u>941</u>	<u>268,175</u>
Total funds	<u>128,541</u>	<u>482,390</u>	<u>(387,499)</u>	<u>-</u>	<u>223,432</u>

	As at 1 August 2023	Income	Expenditure	As at 31 July 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	46,935	364,778	(388,635)	23,078
Restricted funds				
Restricted Fund	21,199	-	(4,774)	16,425
Grooming Room Fund	3,423	-	(1,892)	1,531

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Dogs On The Streets Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

Sanctuary Improvements Fund	62,000	-	(2,088)	59,912
Marshall and Millions Fund	38,000	-	(10,405)	27,595
Total restricted funds	124,622	-	(19,159)	105,463
Total funds	171,557	364,778	(407,794)	128,541

Restricted Fund - Funds received specifically for the restricted fund were for the purchase of a Ulez Van, and continuing operating and maintenance costs of this van.

Grooming Room Fund - Funds received specifically for the grooming room are for the improvements and ongoing maintenance required to keep the room in an operational condition for the purpose of dog grooming.

Sanctuary Improvements Fund - Funds received specifically for the Sanctuary Improvements fund are for additional structures and continuing structural repairs and maintenance for the sanctuary. Specifically a new inside exercise barn area is being built to improve the charities capabilities.

Marshall and Millions Fund - Funds received specifically for the Marshal and Millions fund are for the purpose of legal fees relating to Louis Turnbull and ongoing civil issues.

Oak Foundation Fund - Funds received specifically towards capital improvements of the outdoor ares including the swimming pool area.

Betty Phillip Fund - Funds received for work on the sanctuary, including but not limited to; the blocks, kennels and fencing.

16. 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.

17. Related Party Disclosures

During the year the charity paid M Clark, a Trustee of the charity, £Nil (2024: £3,195) for Kennel Support work, which is unrelated to her time spent as a Trustee. In addition, £781 (2024: £3,308) was paid to M Clark as reimbursement for expenses incurred in providing charitable support activities.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

