

COMPANY REGISTRATION NUMBER: 11234802
CHARITY REGISTRATION NUMBER: 1182392

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

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FETCHER DOG
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT)
YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name Fetcher Dog

Charity registration number 1182392

Company registration number 11234802

Principal office and registered office Lifford Hall
 Lifford Lane
 Kings Norton
 Birmingham
 B30 3JN

The trustees

J Connor
 D Farrimond
 A L Foote
 J F Foote
 S D Connor
 T Burchill

Independent examiner D J Hanby
 Langard Lifford Hall Limited
 Lifford Hall
 Lifford Lane
 Kings Norton
 Birmingham
 B30 3JN

Structure, governance and management

The charity was incorporated as a company limited by guarantee on 5 March 2018 (company number 11234802) and obtained charitable status on 8 March 2019 (charity number 1182392).

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) *(continued)*
YEAR ENDED 31 DECEMBER 2025

Objectives and activities

The Charity continues to grow, evolve and develop under the guidance of its Trustees and the operational care of its CEO & COO who are learning and gaining new skills each year. Our main objective continues to be the rescue and rehoming of stray and abandoned dogs, mainly from the UK but also from the kill shelters in Bosnia.

New Kennels

Operating the charity from various leased kennel sites over the past 8 years has restricted our growth. For example, various restrictions including dog numbers and site visits have been prohibitive for growth and during 2025 it was identified that we needed to buy our own freehold kennels. With much needed help from many of our supporters we have managed to do this and we move into our new home on 1st May 2026.

This is a huge step forward and represents a significant achievement for all involved with the Charity including its wonderful supporters.

Social Media Presence

The charity's social media following continues to grow with videos regularly going viral. 156k Instagram followers & 174k TikTok followers. We manage to reach hundreds of thousands of people via this medium and our future plan is to grow this department which currently consists of 1 person - our CEO.

Operational Overhead Increase

As the charity evolves, our overhead is growing with it. However, due to lease restrictions we haven't been able to rescue and rehome more dogs to reflect this. Our dog rescue numbers for 2025 are sadly the same as 2024. Next year, without the landlord restrictions we aim to increase these numbers.

Achievements and performance

Fetcher Dog Annual Charity Ball 2025

This event was a great success, selling out all tickets and making a net contribution of £33,500 towards the operational costs of the charity.

Rescue & Rehoming

During this year, we rehomed a total of 113 Dogs and ended the year with 76 Dogs in our care.

Financial review

There is a profit of £110,141 (2024: loss of £12,692) on ordinary activities and therefore the revenue account shows an operating surplus of £144,251 (2024: £34,110).

The retained surplus has been used to pay the for the deposit for the new freehold kennels. £150,000 of the deposit being paid in 2025, with another £80,000 in 2026.

Post Balance Sheet Event

On 27th February 2026 Fetcher Dog completed the purchase of the new freehold kennels.

FETCHER DOG
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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) *(continued)*
YEAR ENDED 31 DECEMBER 2025

Plans for the Future

The first 6 months of 2026 will involve transitioning our whole operation from our old rented kennels to our new purchased kennels. Whilst this will be extremely hard work for all of the team, we are all excited about our new future home where we can grow the Charity and keep doing the vital work to save and rehome abandoned and stray dogs.

Following the transition we will stabilise the operating finances and then begin our growth plan for the next 5 years.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26 March 2026 and signed on behalf of the board of trustees by:

A L Foote
Director

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	408,739	256,882
Total income		<u>408,739</u>	<u>256,882</u>
Expenditure			
Expenditure on charitable activities	6,7	298,598	269,844
Total expenditure		<u>298,598</u>	<u>269,844</u>
Net income/(expenditure) and net movement in funds		<u>110,141</u>	<u>(12,962)</u>
Reconciliation of funds			
Total funds brought forward		34,110	47,072
Total funds carried forward		<u>144,251</u>	<u>34,110</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	£	2024 £	£
Current assets					
Debtors	10	201,216		49,883	
Cash at bank and in hand		2,635		43,427	
		<u>203,851</u>		<u>93,310</u>	
Creditors: amounts falling due within one year	11	<u>59,600</u>		<u>59,200</u>	
Net current assets			<u>144,251</u>		<u>34,110</u>
Total assets less current liabilities			<u>144,251</u>		<u>34,110</u>
Net assets			<u>144,251</u>		<u>34,110</u>
Funds of the charity					
Unrestricted funds			<u>144,251</u>		<u>34,110</u>
Total charity funds	13		<u>144,251</u>		<u>34,110</u>

For the year ending 31 December 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26 March 2026, and are signed on behalf of the board by:

A L Foote
Director

The notes on pages 7 to 11 form part of these financial statements.

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Lifford Hall, Lifford Lane, Kings Norton, Birmingham, B30 3JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

These accounts have been prepared on the going concern basis. The company has the support of the directors.

Disclosure exemptions

The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

FETCHER DOG
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NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

FETCHER DOG
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2025

4. Limited by guarantee

The charity is a limited company by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	408,739	408,739	256,882	256,882

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Charitable activities	207,455	207,455	198,816	198,816
Support costs	91,143	91,143	71,028	71,028
	<u>298,598</u>	<u>298,598</u>	<u>269,844</u>	<u>269,844</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	207,455	91,143	298,598	269,844

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	60,971	49,306

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Administration	4	4

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

FETCHER DOG
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NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2025

9. Trustee remuneration and expenses

During the year no trustees received remuneration in respect of their trustees duties.

All transactions with the directors of the business were incurred in the normal course of the business.

10. Debtors

	2025	2024
	£	£
Prepayments and accrued income	160,000	10,440
Other debtors	41,216	39,443
	<u>201,216</u>	<u>49,883</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	10,600	20,200
Other creditors	49,000	39,000
	<u>59,600</u>	<u>59,200</u>

12. Deferred income

	2025	2024
	£	£
Amount deferred in year	<u>8,400</u>	<u>18,000</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
General funds	<u>34,110</u>	<u>408,739</u>	<u>(298,598)</u>	<u>144,251</u>

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	<u>47,072</u>	<u>256,882</u>	<u>(269,844)</u>	<u>34,110</u>

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NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2025

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	203,851	203,851
Creditors less than 1 year	(59,600)	(59,600)
Net assets	<u>144,251</u>	<u>144,251</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	93,310	93,310
Creditors less than 1 year	(59,200)	(59,200)
Net assets	<u>34,110</u>	<u>34,110</u>

15. Related parties

There were no related party transactions during the year that require disclosure.