

Charity registration number 1201840 (England and Wales)

**NEWCASTLE DOG AND CAT SHELTER
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

NEWCASTLE DOG AND CAT SHELTER

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|----------------------|--|-------------------------------|
| Trustees | A L Wright | |
| | A M Hodson | |
| | T M McCarthy | |
| | S Robinson | (Appointed 24 June 2025) |
| | C Goodliff | (Appointed 24 June 2025) |
| | H Cowper | (Appointed 23 September 2025) |
| | C R Kirk | (Appointed 23 September 2025) |
| Charity registration | England and Wales | 1201840 |
| Registered Office | Benton North Farm Benton Lane Newcastle Upon Tyne NE12 8EH | |
| Auditor | Sumer Auditco Limited Unit 2 Gosforth Park Avenue Newcastle Upon Tyne NE12 8EG | |
| Bankers | Unity Trust Bank Nine Brindleyplace 4 Oozells Square Birmingham B1 2HB | |
| | Barclays Leicester Leicestershire LE87 2BB | |
| Solicitors | Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ | |

NEWCASTLE DOG AND CAT SHELTER

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NEWCASTLE DOG AND CAT SHELTER

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

This is the first Trustees' Report for Newcastle Dog and Cat Shelter, The Charity Commission approved the incorporation of the Charity as a Charitable Incorporated Organisation (CIO) in February 2023, the CIO has taken over from Newcastle upon Tyne Dog and Cat Shelter Animal Sanctuary (Charity No.: 220506), all assets, liabilities and funds were transferred to the CIO and the transfer was completed on 25 June 2024.

Objectives and activities

The charity's objects are for the benefit of the public to relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain rescue homes or other facilities for the reception, care and treatment of such animals.

The policies adopted in furtherance of these objects are to take in lost, unwanted, abandoned and abused animals from across the North East of England encompassing Newcastle, North Tyneside, Northumberland, South Tyneside, Gateshead and Sunderland.

We reunite lost animals with their owners. We provide veterinary treatment and behavioral training as part of our rehabilitation of arriving animals. Where no owners are found or animals are unwanted or relinquished due to owners no longer being able to care for them, we find loving new homes for them.

We provide education on the responsibilities of animal ownership and the importance of neutering, vaccinations and veterinary care.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteering

In May 2024, the charity appointed a dedicated Volunteering Manager to develop and strengthen its volunteer programme. This investment has had a significant and positive impact across the organisation. Since the appointment, the number of active volunteers has increased from approximately 30 to over 100, greatly enhancing the charity's capacity to deliver its services.

Volunteers now play a vital role in supporting animal welfare through activities such as socialisation, enrichment, basic training support, cleaning, transport, and assistance with events and fundraising. Increased volunteer involvement has enabled animals to receive more individual attention, improved enrichment opportunities, and greater consistency of care, all of which contribute positively to welfare outcomes and readiness for rehoming.

The growth in volunteering has also delivered wider organisational benefits. Volunteers provide valuable support to staff, helping to ease pressure during periods of high demand and allowing paid staff to focus on specialist care, rehabilitation, and operational priorities.

NEWCASTLE DOG AND CAT SHELTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance

Demand for our services remained high, with an increasing number of animals requiring support due to financial hardship, changes in housing circumstances, and complex welfare needs. Despite these pressures, the charity has continued to strengthen its financial position while increasing the scale and reach of its services.

Public Benefit - Activities and Impact

Over the year, the shelter has directly supported 738 animals. Of these, 644 animals were successfully rehomed or reunited, demonstrating both the ongoing demand for our work and the effectiveness of our rehoming processes. The consolidation of services at our Benton site has resulted in measurable improvements to animal welfare, including reduced transfers between locations and improved continuity of care.

A significant proportion of our dog intake continues to come through our local authority stray dog contracts. These dogs often arrive with no prior history and frequently present with complex medical and behavioural needs, requiring intensive assessment, treatment and rehabilitation before they are ready for rehoming. Since the Covid-19 pandemic, the number of stray dogs entering our care has increased by approximately 70%, with the charity now receiving around 400 dogs each year through this route. This sustained level of demand places considerable pressure on our capacity and inevitably limits the number of dogs we are able to accept directly from members of the community who need to relinquish their pets due to changing personal circumstances. This challenge is being experienced across the animal welfare sector nationally and reflects wider societal pressures rather than any reduction in the charity's commitment to community support. Trustees continue to monitor this situation closely to ensure resources are directed where the need and welfare risk is greatest.

The decision in November 2023 to move services from the historic Claremont Road arrivals centre to the Benton site was taken after careful consideration. While difficult, the move has proven successful both operationally and financially. Animals now experience less disruption during their stay, staff are able to work more efficiently within more modern facilities, and the charity has reduced ongoing property and maintenance costs.

We continue to work in line with the standards and guidance of the Association of Dog and Cat Homes (ADCH), ensuring that all animals receive a high standard of care and that our facilities and practices remain aligned with best practice across the sector. Our latest inspection in January 2024 was scored at 94% with improvements already being made.

Fundraising and Income Generation

The charity has seen positive growth across all fundraising streams during the year. Legacy income increased compared to the previous period, and improvements were also recorded across individual giving, community fundraising, and commercial income. We have continued to strengthen our fundraising team to ensure the charity is well placed to generate the income required to meet rising operational costs.

Our weekly lottery has become an increasingly important and reliable income stream. This provides a more predictable source of funding and helps reduce reliance on more volatile income streams such as legacies.

The Troubled Tails campaign, launched in November 2023, has remained a central part of our fundraising and education activity. The campaign highlights the varied and often complex circumstances in which animals come into our care, helping to increase public understanding of our work. In addition to raising vital funds across digital and community channels and continues to play a key role in supporter engagement.

Trading and Community Engagement

Our charity shops in Wallsend and Four Lane Ends have traded well throughout the year. All goods sold have been donated, including pet food. In addition to raising vital funds, the shops have become important community hubs. The sale of discounted pet food continues to differentiate our shops from others on the high street while supporting local pet owners during a period of financial hardship.

The charity has continued to build strong relationships with local businesses and community groups. These partnerships have resulted in donated goods, professional services, and volunteer support. This has enabled the charity to complete essential works on site while significantly reducing maintenance costs. Business partnerships also provide opportunities for employees to engage directly with the shelter and gain a first-hand understanding of our work and impact.

NEWCASTLE DOG AND CAT SHELTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Financial review

The charity ended the financial year with a reported surplus of £605,391 was generated, compared to a deficit of £104,382 in the previous year. This position was largely driven by a property revaluation last year which reduced the value of the charity's asset by £421,008.

The balance sheet shows total funds carried forward of £2,494,541 (2024: £1,889,150) of which £2,444,541 (2024: £1,725,249) relates to unrestricted funds and £50,000 (2024: £163,901) relates to restricted funds.

Going concern

Trustees are satisfied that the charity remains financially resilient, with appropriate controls in place to manage costs while continuing to invest in services and fundraising capacity.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity also owns properties in the form of a shop with an attached flat and a residential dwelling. The shop is operated as a charity shop bringing in much needed funds and the flat is let out to bring in a rental income. The investment in property is viewed as a long-term investment which will increase in value whilst also providing short term funds from rent and retail income.

The 'free reserves' of the charity (defined as those unrestricted funds not designated for specific purposes or tied up in fixed assets) stood at £1,638,939 at the year end (2024: £1,091,737).

Looking Ahead

The charity enters the new financial year with cautious optimism. Demand for our services is expected to remain high, and the ongoing economic climate continues to present challenges for both beneficiaries and income generation. However, with a strengthened fundraising function, growing lottery income, improved operational efficiency, and strong community support, the trustees believe the charity is well positioned to continue delivering high-quality care and improving outcomes for animals in need.

Structure, governance and management

Newcastle Dog and Cat Shelter is a Charitable Incorporated Organisation (CIO), first registered on 6 February 2023, and has a constitution as its governing document.

NEWCASTLE DOG AND CAT SHELTER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

2024/5 was a transition year as the Charity became an incorporated entity. As a consequence several of the trustees of the unincorporated charity who had all been on the Board for a substantial time took the decision to resign and an active program of trustee recruitment resulted in the appointment of 5 new trustees to take the incorporated charity forward.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|--------------|--|
| A Wylie | (Resigned 5 February 2026) |
| A L Wright | |
| A M Hodson | |
| TJ Fife | (Resigned 24 March 2025) |
| G J Young | (Resigned 29 April 2025) |
| T Robson | (Resigned 28 April 2025) |
| E A Luff | (Resigned 24 April 2025) |
| T M McCarthy | |
| N Manson | (Resigned 23 September 2025) |
| J M Simpson | (Resigned 24 June 2025) |
| S Robinson | (Appointed 24 June 2025) |
| C Goodliff | (Appointed 24 June 2025) |
| N Taylor | (Appointed 24 June 2025 and resigned 25 February 2026) |
| H Cowper | (Appointed 23 September 2025) |
| C R Kirk | (Appointed 23 September 2025) |

Recruitment and appointment of trustees

The charity board is made up of 7 trustees from a varied background with a variety of experience. They each bring a range of skills which benefit the charity and help to strengthen and develop the direction of the charity ensuring the charity remains relevant and improves each year. Should a trustee choose to resign then a review of the skills needed to replace them would be considered before the post was advertised.

New trustees are asked to complete an application detailing their reasons for wishing to join and the skills and attributes they feel they could bring. The chair and one of the trustees invite prospective candidates for an interview and successful candidates are invited to attend a trustee meeting to observe and to be introduced to the full board. The board are required to unanimously vote on new trustees. All new trustees are provided with a comprehensive induction pack outlining the roles and responsibilities of a trustee, together with the constitution and financial reports.

The chair is voted on each year at the AGM and all trustees are asked to confirm that they wish to serve for a further year.

Organisational structure

The trustees are responsible for the governance of the charity, they in turn employ a Chief Executive who is responsible for the day to day running of the charity. The Chief Executive is supported by a senior management team who oversee the daily operations at both shelters. They are supported by animal care staff.

The senior management in place at 30 April comprised;

| | |
|-------------------------|------------|
| Chief Executive officer | C Bray |
| Finance Manager | D Wortley |
| Shelter Manger | R Kendall |
| Head of Animal Welfare | A Hakin |
| Volunteer Manager | W McGauley |

NEWCASTLE DOG AND CAT SHELTER

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

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 trustees' report was approved by the Board of Trustees.

Signed by:

DEED0137A81D3495...
S Robinson
Trustee

27 February 2026
Date:

Signed by:

506872B0F9A84ED...
C R Kirk
Trustee

NEWCASTLE DOG AND CAT SHELTER

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NEWCASTLE DOG AND CAT SHELTER

Opinion

We have audited the financial statements of Newcastle Dog And Cat Shelter (the 'charity') for the year ended 30 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 30 April 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 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 *Auditor's 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

NEWCASTLE DOG AND CAT SHELTER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE DOG AND CAT SHELTER

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charitable company and the sector in which it operates, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements including UK financial reporting standards and Charity Act 2011, Employment and Pension legislation.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding, data protection, animal welfare and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence and legal costs incurred; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

NEWCASTLE DOG AND CAT SHELTER

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEWCASTLE DOG AND CAT SHELTER

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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 auditor's 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.

Mr Stephen Slater (Senior Statutory Auditor)

For and on behalf of Sumer Auditco Limited, Statutory Auditor

Accountants

Unit 2

Gosforth Park Avenue

Newcastle Upon Tyne

NE12 8EG

Date:

Sumer Auditco Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NEWCASTLE DOG AND CAT SHELTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

| Current financial year | | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
| | Notes | | | | |
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | 1,466,658 | 195,887 | 1,662,545 | 1,268,287 |
| Charitable activities | 4 | 95,344 | - | 95,344 | 82,296 |
| Other trading activities | 5 | 586,364 | - | 586,364 | 451,421 |
| Investments | 6 | 28,542 | - | 28,542 | 15,856 |
| Other income | 7 | 23,505 | - | 23,505 | 19,150 |
| Total income | | 2,200,413 | 195,887 | 2,396,300 | 1,837,010 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 447,193 | 1,660 | 448,853 | 383,174 |
| Charitable activities | 9 | 1,221,173 | 116,561 | 1,337,734 | 1,135,633 |
| Other expenditure | 13 | 4,322 | - | 4,322 | 1,577 |
| Total expenditure | | 1,672,688 | 118,221 | 1,790,909 | 1,520,384 |
| Net income | | 527,725 | 77,666 | 605,391 | 316,626 |
| Transfers between funds | | 191,567 | (191,567) | - | - |
| Other recognised gains and losses: | | | | | |
| Revaluation of tangible fixed assets | | - | - | - | (421,008) |
| Net movement in funds | | 719,292 | (113,901) | 605,391 | (104,382) |
| Reconciliation of funds: | | | | | |
| Fund balances at 1 May 2024 | | 1,725,249 | 163,901 | 1,889,150 | 1,993,532 |
| Fund balances at 30 April 2025 | | 2,444,541 | 50,000 | 2,494,541 | 1,889,150 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NEWCASTLE DOG AND CAT SHELTER

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

| Prior financial period | | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | |
| Income and endowments from: | | | | |
| Donations and legacies | 3 | 1,226,014 | 42,273 | 1,268,287 |
| Charitable activities | 4 | 82,296 | - | 82,296 |
| Other trading activities | 5 | 451,421 | - | 451,421 |
| Investments | 6 | 15,856 | - | 15,856 |
| Other income | 7 | 19,150 | - | 19,150 |
| Total income | | <u>1,794,737</u> | <u>42,273</u> | <u>1,837,010</u> |
| Expenditure on: | | | | |
| Raising funds | 8 | 383,174 | - | 383,174 |
| Charitable activities | 9 | 1,122,873 | 12,760 | 1,135,633 |
| Other expenditure | 13 | 1,577 | - | 1,577 |
| Total expenditure | | <u>1,507,624</u> | <u>12,760</u> | <u>1,520,384</u> |
| Net income | | 287,113 | 29,513 | 316,626 |
| Transfers between funds | | 32,273 | (32,273) | - |
| Other recognised gains and losses: | | | | |
| Revaluation of tangible fixed assets | | (421,008) | - | (421,008) |
| Net movement in funds | | (101,622) | (2,760) | (104,382) |
| Reconciliation of funds: | | | | |
| Fund balances at 6 February 2023 | | 1,826,871 | 166,661 | 1,993,532 |
| Fund balances at 30 April 2024 | | <u>1,725,249</u> | <u>163,901</u> | <u>1,889,150</u> |

NEWCASTLE DOG AND CAT SHELTER

BALANCE SHEET

AS AT 30 APRIL 2025

| | Notes | 2025 | 2024 |
|---|-------|-----------|-----------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 15 | 659,245 | 650,781 |
| Investment property | 16 | 146,357 | 146,357 |
| | | 805,602 | 797,138 |
| Current assets | | | |
| Stocks | 17 | 14,853 | 25,350 |
| Debtors | 18 | 773,493 | 672,001 |
| Cash at bank and in hand | | 1,081,611 | 551,096 |
| | | 1,869,957 | 1,248,447 |
| Creditors: amounts falling due within one year | 19 | (181,018) | (156,435) |
| Net current assets | | 1,688,939 | 1,092,012 |
| Total assets less current liabilities | | 2,494,541 | 1,889,150 |
| The funds of the charity | | | |
| Restricted income funds | 22 | 50,000 | 163,901 |
| Unrestricted funds | 23 | 2,444,541 | 1,725,249 |
| | | 2,494,541 | 1,889,150 |

27 February 2026

The financial statements were approved by the trustees on

Signed by:

Steven Robinson

DGEE0137A81D3485.....

S Robinson
Trustee

Signed by:

Charles Richard Kirk

508872B0F9A84ED...

C R Kirk
Trustee

NEWCASTLE DOG AND CAT SHELTER

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|-----------|-----------|----------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 27 | | 597,568 | | 49,227 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (95,595) | | (63,167) | |
| Investment income received | | 28,542 | | 15,856 | |
| Net cash used in investing activities | | | (67,053) | | (47,311) |
| Net cash generated from financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 530,515 | | 1,916 |
| Cash and cash equivalents at beginning of year | | | 551,096 | | 549,180 |
| Cash and cash equivalents at end of year | | | 1,081,611 | | 551,096 |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Newcastle Dog and Cat Shelter is a Charitable Incorporated Organisation (CIO), first registered on 6 February 2023, and has a constitution as its governing document. The Charity registration number is 1201840. Its registered office is as noted within the legal and administrative information page.

The CIO has taken over from Newcastle upon Tyne Dog and Cat Shelter Animal Sanctuary (Charity No.: 220506), all assets, liabilities and funds were transferred to the CIO upon completion on 25 June 2024.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below and remain unchanged from the previous charitable period.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated goods and services are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Income from legacies is recognised when the charity is notified of an impending distribution, the amount can be measured reliably, and receipt is considered probable.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The value of volunteer help received is not included in the accounts but is described in the Trustees' annual report.

The charity operates a social lottery in which participants purchase tickets in return for entry into regular prize draws. As the charity provides a service in exchange for payment, lottery income is accounted for as income from exchange transactions.

Investment income is included when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|------------------------------|-------------------|
| Freehold land and buildings | 1% straight line |
| Leasehold land and buildings | 1% straight line |
| Leasehold improvements | 10% straight line |
| Fixtures and fittings | 20% straight line |
| Motor vehicles | 20% straight line |
| Solar Pannels | 5% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in statement of financial activities.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

The valuation of year end stocks is based on actual costs where available for purchased goods. For donated goods, closing stocks are valued by product range based on the costs at which such foodstuffs could be purchased at the end of the financial year.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Assessing indicators of impairment

In assessing whether there have been any indicators of impairment of assets, the trustees have considered both external and internal sources of information such as market conditions and experience of recoverability.

Key sources of estimation uncertainty

Determining residual values and useful economic lives of tangible fixed assets

The charity depreciates tangible fixed assets over their estimated useful lives. The estimation of the useful lives of assets is based on historic performance as well as expectations about future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes.

Judgement is applied by trustees when determining the residual values for tangible fixed assets. When determining the residual value trustees aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life. Where possible this is done with reference to external market prices.

Valuation of investment property

As described in note 15 to the financial statements, the investment property is stated at fair value based on the valuation performed by an independent professional valuer, MJ Boaden Chartered Surveyors with recent experience in the location and category of property valued. The valuer used observable market prices adjusted as necessary for any difference in the future, location or condition of the property

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 505,184 | 50,000 | 555,184 | 477,595 | 32,273 | 509,868 |
| Legacies | 959,974 | - | 959,974 | 741,219 | - | 741,219 |
| Grants | 1,500 | 145,887 | 147,387 | 7,200 | 10,000 | 17,200 |
| | <u>1,466,658</u> | <u>195,887</u> | <u>1,662,545</u> | <u>1,226,014</u> | <u>42,273</u> | <u>1,268,287</u> |
| Grants | | | | | | |
| North Tyneside Voluntary Organisations Development | - | 44,162 | 44,162 | - | - | - |
| UK Shared Prosperity Capital Fund | - | 69,970 | 69,970 | - | - | - |
| North Tyneside Council | - | 7,104 | 7,104 | - | - | - |
| Pets Foundation | - | - | - | - | 10,000 | 10,000 |
| Other Charitable Trusts | 1,500 | 24,651 | 26,151 | 7,200 | - | 7,200 |
| | <u>1,500</u> | <u>145,887</u> | <u>147,387</u> | <u>7,200</u> | <u>10,000</u> | <u>17,200</u> |

4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Animal welfare | | |
| Sale of goods | 72,300 | 59,775 |
| Services provided under contract | 23,044 | 22,521 |
| | <u>95,344</u> | <u>82,296</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

5 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|-----------------------------------|------------------------------------|------------------------------------|
| Fundraising events | 91,216 | 58,632 |
| Shop income | 169,049 | 156,078 |
| Sponsorships and social lotteries | 323,726 | 231,927 |
| Other income | 2,373 | 4,784 |
| | <u> </u> | <u> </u> |
| Other trading activities | 586,364 | 451,421 |
| | <u> </u> | <u> </u> |

6 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Rental income | 13,050 | 9,443 |
| Interest receivable | 15,492 | 6,413 |
| | <u> </u> | <u> </u> |
| | 28,542 | 15,856 |
| | <u> </u> | <u> </u> |

7 Other income

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--------------|------------------------------------|------------------------------------|
| Other income | 23,505 | 19,150 |
| | <u> </u> | <u> </u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

8 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fundraising and publicity | | | | | | |
| Membership schemes and social lotteries | 168,147 | - | 168,147 | 148,192 | - | 148,192 |
| Staging fundraising events | 43,241 | - | 43,241 | 37,739 | - | 37,739 |
| Advertising | 23,872 | 1,370 | 25,242 | 27,702 | - | 27,702 |
| Other fundraising costs | 31,643 | 290 | 31,933 | 33,701 | - | 33,701 |
| Staff costs | 173,690 | - | 173,690 | 128,640 | - | 128,640 |
| | <u>440,593</u> | <u>1,660</u> | <u>442,253</u> | <u>375,974</u> | <u>-</u> | <u>375,974</u> |
| Trading costs | | | | | | |
| Operating charity shops | 6,600 | - | 6,600 | 7,200 | - | 7,200 |
| | <u>447,193</u> | <u>1,660</u> | <u>448,853</u> | <u>383,174</u> | <u>-</u> | <u>383,174</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

9 Expenditure on charitable activities

| | Charitable activities 2025 £ | Charitable activities 2024 £ |
|--|---------------------------------------|---------------------------------------|
| Direct costs | | |
| Staff costs | 583,784 | 521,613 |
| Depreciation and impairment | 82,809 | 55,586 |
| Property repairs and improvements | 83,260 | 57,935 |
| Veterinary fees and vaccinations | 149,149 | 101,431 |
| Animal hygiene and welfare | 98,751 | 104,700 |
| Motor running expenses | 11,297 | 6,826 |
| Rent, rates and insurance | 35,087 | 35,586 |
| Lighting and heating | 66,458 | 63,824 |
| Equipment / skip hire | 3,956 | 4,134 |
| Staff costs | 9,537 | 8,873 |
| Bank charges | 7,501 | 5,953 |
| Sundries | - | 632 |
| | <u>1,131,589</u> | <u>967,093</u> |
| Share of support and governance costs (see note 10) | | |
| Support | 176,582 | 141,039 |
| Governance | 29,563 | 27,501 |
| | <u>1,337,734</u> | <u>1,135,633</u> |
| Analysis by fund | | |
| Unrestricted funds | 1,221,173 | 1,122,873 |
| Restricted funds | 116,561 | 12,760 |
| | <u>1,337,734</u> | <u>1,135,633</u> |

10 Support costs allocated to activities

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Staff costs | 128,741 | 97,965 |
| Printing, postage, stationery and office supplies | 30,067 | 26,659 |
| Telephone | 12,905 | 14,456 |
| Training costs | 4,869 | 1,959 |
| Governance costs | 29,563 | 27,501 |
| | <u>206,145</u> | <u>168,540</u> |
| Analysed between: | | |
| Charitable activities | <u>206,145</u> | <u>168,540</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

10 Support costs allocated to activities (Continued)

The auditor's remuneration amounts to an Audit fee of £6,000 (2024: £5,500), and accounts preparation fees of £2,000 (2024: £2,000).

11 Trustees

None of the trustees (or any persons connected with them) received any expenses or remuneration or benefits from the charity during the current or prior year.

12 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|-------------------------------|----------------|----------------|
| Animal Welfare | 28 | 23 |
| Management and administration | 4 | 6 |
| Total | 32 | 29 |

| Employment costs | 2025 £ | 2024 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 807,050 | 681,913 |
| Social security costs | 63,076 | 49,730 |
| Other pension costs | 16,089 | 16,575 |
| | 886,215 | 748,218 |

The number of employees whose annual remuneration was more than £60,000 is as follows:

| | 2025 Number | 2024 Number |
|--------------------|----------------|----------------|
| £60,000 to £69,999 | 1 | - |

Remuneration of key management personnel

Key management has been determined to be the trustees and one member (2024: 1) of the senior management team. Trustees receive no remuneration or benefits.

The remuneration of key management personnel was as follows:

| | 2025 £ | 2024 £ |
|------------------------|-----------|-----------|
| Aggregate compensation | 68,869 | 59,394 |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

13 Other expenditure

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|------------------------------------|------------------------------------|
| Net loss on disposal of tangible fixed assets | 4,322 | 1,577 |

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

| | Freehold land and buildings £ | Leasehold land and buildings £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|-------------------------------------|---|-------------------------------|------------------------|------------|
| Cost | | | | | |
| At 1 May 2024 | 67,744 | 625,971 | 241,322 | 73,196 | 1,008,233 |
| Additions | - | 19,750 | 75,845 | - | 95,595 |
| Disposals | - | - | (6,822) | - | (6,822) |
| At 30 April 2025 | 67,744 | 645,721 | 310,345 | 73,196 | 1,097,006 |
| Depreciation and impairment | | | | | |
| At 1 May 2024 | 4,968 | 121,839 | 187,086 | 43,559 | 357,452 |
| Depreciation charged in the year | 679 | 39,839 | 30,497 | 11,794 | 82,809 |
| Eliminated in respect of disposals | - | - | (2,500) | - | (2,500) |
| At 30 April 2025 | 5,647 | 161,678 | 215,083 | 55,353 | 437,761 |
| Carrying amount | | | | | |
| At 30 April 2025 | 62,097 | 484,043 | 95,262 | 17,843 | 659,245 |
| At 30 April 2024 | 62,776 | 504,132 | 54,236 | 29,637 | 650,781 |

The charity holds a 125 year lease in respect of the shelter at Benton North Farm.

16 Investment property

| | 2025 £ |
|---------------------------------|-----------|
| Fair value | |
| At 1 May 2024 and 30 April 2025 | 146,357 |

The Freehold investment property was purchased at market value on 9 December 2016 by the charity.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

16 Investment property

(Continued)

The fair value of the Freehold investment property has been arrived at on the basis of a valuation carried out in 2018 by Boaden Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. The trustees believe there has not been any changes to fair value of the property since this valuation.

The Leasehold investment property was bequeathed to the charity and valued at market value in the prior year.

| | 2025 £ | 2024 £ |
|----------------|----------------|----------------|
| Freehold | 67,487 | 67,487 |
| Long leasehold | 78,870 | 78,870 |
| | <u>146,357</u> | <u>146,357</u> |

17 Stocks

| | 2025 £ | 2024 £ |
|-------------------------------------|---------------|---------------|
| Finished goods and goods for resale | <u>14,853</u> | <u>25,350</u> |

18 Debtors

| | 2025 £ | 2024 £ |
|---|----------------|----------------|
| Amounts falling due within one year: | | |
| Trade debtors | 123,443 | 27,495 |
| Other debtors | 75,510 | 23,640 |
| Prepayments and accrued income | 574,540 | 620,866 |
| | <u>773,493</u> | <u>672,001</u> |

Included within prepayments and accrued income is an amount of £381,298 (2024: £485,076) relating to notified legacies which were received after the balance sheet date.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

19 Creditors: amounts falling due within one year

| | Notes | 2025 £ | 2024 £ |
|------------------------------------|-------|----------------|----------------|
| Other taxation and social security | | 15,812 | 9,037 |
| Deferred income | 20 | 24,213 | 20,786 |
| Trade creditors | | 96,861 | 45,901 |
| Other creditors | | 5,020 | 159 |
| Accruals | | 39,112 | 80,552 |
| | | <u>181,018</u> | <u>156,435</u> |

20 Deferred income

| | 2025 £ | 2024 £ |
|-----------------------|---------------|---------------|
| Other deferred income | <u>24,213</u> | <u>20,786</u> |

Deferred income is included in the financial statements as follows:

| | 2025 £ | 2024 £ |
|-------------------------------------|---------------|---------------|
| Deferred income is included within: | | |
| Current liabilities | <u>24,213</u> | <u>20,786</u> |
| Movements in the year: | | |
| Deferred income at 1 May 2024 | 20,786 | 1,050 |
| Released from previous periods | (20,786) | (1,050) |
| Resources deferred in the year | <u>24,213</u> | <u>20,786</u> |
| Deferred income at 30 April 2025 | <u>24,213</u> | <u>20,786</u> |

21 Retirement benefit schemes

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | <u>13,506</u> | <u>16,575</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 May 2024 | Incoming resources | Resources expended | Transfers | At 30 April 2025 |
|----------------------------------|----------------|--------------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ |
| All funds | 145,267 | - | - | (145,267) | - |
| Pedigree Brighter Futures Fund | 14,366 | - | - | (14,366) | - |
| Pedigree - Indoor Play Barn Fund | 4,268 | - | - | (4,268) | - |
| Volunteer costs | - | 44,163 | (39,048) | (5,115) | - |
| Shelter repair costs | - | 50,000 | - | - | 50,000 |
| UKSPF Capital Grant | - | 69,970 | (47,419) | (22,551) | - |
| Staff costs | - | 3,500 | (3,500) | - | - |
| Behavioural sessions | - | 11,150 | (11,150) | - | - |
| Care home companions | - | 4,000 | (4,000) | - | - |
| Charity shop refurbishment | - | 7,104 | (7,104) | - | - |
| Kennel refurbishment | - | 3,000 | (3,000) | - | - |
| Vet fees | - | 3,000 | (3,000) | - | - |
| | <u>163,901</u> | <u>195,887</u> | <u>(118,221)</u> | <u>(191,567)</u> | <u>50,000</u> |

| Previous period: | At 1 May 2023 | Incoming resources | Resources expended | Transfers | At 30 April 2024 |
|----------------------------------|----------------|--------------------|--------------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| All funds | 147,976 | - | (2,709) | - | 145,267 |
| Pedigree Brighter Futures Fund | 14,366 | - | - | - | 14,366 |
| Pedigree - Indoor Play Barn Fund | 4,319 | - | (51) | - | 4,268 |
| Vets fees | - | 10,000 | (10,000) | - | - |
| Van | - | 32,273 | - | (32,273) | - |
| | <u>166,661</u> | <u>42,273</u> | <u>(12,760)</u> | <u>(32,273)</u> | <u>163,901</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

22 Restricted funds

(Continued)

All Funds - Monies received specifically through appeals in relation to the refurbishment and extension of the main kennel block at the Benton North Farm premises.

Pedigree Brighter Futures Fund - towards the organisation and building of the dog grooming room and dog towers.

Pedigree - Indoor Play Barn Fund - towards the construction of the new indoor play barn for animals living onsite.

Volunteer costs - funding received from North Tyneside VODA towards salary costs of a Volunteer Coordinator and volunteer costs and training.

Shelter repair costs - funding received from The Barbour Foundation to pay for necessary repairs to the shelter.

UKSPF Capital grant -Funding received from UK Shared Prosperity Capital Fund towards replacing the main building's roof and creation of a new volunteer hub.

Staff costs - funding received from The Beryl Evetts and Robert Luff Animal Welfare Trust Limited to contribute towards salary costs.

Behavioural Sessions - funding received from The Barry Green Memorial Fund, The Audrey Emma Lamb Trust, Waggel Limited - Waggel 'Second Chance' Grant and Jean Sainsbury Animal Welfare Trust to contribute towards the staff costs associated with getting animals ready for rehoming by providing an hour behavioural assessment and/or correction training with a member of the animal care team each day they are with us.

Care home companions - funding provided by Lord Barnaby's Foundation and The Ballinger Trust towards costs of staff time to go out and undertake the visits with an animal to a care home, the travel costs to and from the visit and also for memento photos.

Charity shop refurbishment - funding received from North Tyneside Council to pay for charity shop refurbishment.

Kennel refurbishment - funding received from Persimmon Homes towards refurbishment of the kennels.

Vat fees - Funding received from The Oldhurst Trust and Michael & Shirley Hunt Charitable Trust to contribute towards our ongoing monthly bills and pay for any treatments or operations that may be required.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 May 2024 | Incoming resources | Resources expended | Transfers | Gains and losses | At 30 April 2025 |
|-----------------|------------------|--------------------|--------------------|----------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| General fund | 1,725,249 | 2,200,413 | (1,665,013) | 10,752 | - | 2,271,401 |
| Designated fund | - | - | (7,675) | 180,815 | - | 173,140 |
| | <u>1,725,249</u> | <u>2,200,413</u> | <u>(1,672,688)</u> | <u>191,567</u> | <u>-</u> | <u>2,444,541</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

23 Unrestricted funds

(Continued)

| Previous period: | At 1 May 2023 | Incoming resources | Resources expended | Transfers | Gains and losses | At 30 April 2024 |
|------------------|---------------|--------------------|--------------------|-----------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| General funds | 1,826,871 | 1,794,737 | (1,507,624) | 32,273 | (421,008) | 1,725,249 |

Transfer between funds

£191,567 has been transferred from the restricted fund to unrestricted fund to recognise the capital spend during the period and prior periods.

24 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|------------------------------|--------------------|------------------|------------------|
| | 2025 | 2025 | 2025 |
| | £ | £ | £ |
| At 30 April 2025: | | | |
| Tangible assets | 659,245 | - | 659,245 |
| Investment properties | 146,357 | - | 146,357 |
| Current assets/(liabilities) | 1,638,939 | 50,000 | 1,688,939 |
| | <u>2,444,541</u> | <u>50,000</u> | <u>2,494,541</u> |
| | | | |
| | Unrestricted funds | Restricted funds | Total |
| | 2024 | 2024 | 2024 |
| | £ | £ | £ |
| At 30 April 2024: | | | |
| Tangible assets | 487,155 | 163,626 | 650,781 |
| Investment properties | 146,357 | - | 146,357 |
| Current assets/(liabilities) | 1,091,737 | 275 | 1,092,012 |
| | <u>1,725,249</u> | <u>163,901</u> | <u>1,889,150</u> |

25 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 | 2024 |
|----------------------------|---------------|--------------|
| | £ | £ |
| Within one year | 16,500 | 2,867 |
| Between two and five years | 62,012 | - |
| | <u>78,512</u> | <u>2,867</u> |

NEWCASTLE DOG AND CAT SHELTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

25 Operating lease commitments

(Continued)

Lessor

At the reporting end date the charity had contracted with tenants for the following minimum lease payments:

| | 2025 £ | 2024 £ |
|-----------------|-----------|-----------|
| Within one year | 3,375 | 625 |

26 Related party transactions

During the year the charity used a firm of property agents to manage the rental properties, of which a trustee is a controlling party, this was provided at no cost. The same trustee also provided sponsorship for the Burns Night event, £1,750 was received in the year.

During the year the charity used a recruitment agency which a trustee is a controlling party, the amount paid in fees totalled £4,276 and was at arms length, £1,307 was due to the agency at the year end.

One trustees purchased tickets for an event at arms length price of £270. Another trustees company of which the trustee is a controlling party also purchased tickets for the Burns Night event at arms length price of £695.

There were no other disclosable related party transactions during the year (2024: none).

27 Cash generated from operations

| | 2025 £ | 2024 £ |
|---|----------------|---------------|
| Surplus for the year | 605,391 | 316,626 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (28,542) | (15,856) |
| Loss on disposal of tangible fixed assets | 4,322 | 1,577 |
| Depreciation and impairment of tangible fixed assets | 82,809 | 55,586 |
| Movements in working capital: | | |
| Decrease in stocks | 10,497 | 15,334 |
| (Increase) in debtors | (101,492) | (404,962) |
| Increase in creditors | 21,156 | 61,186 |
| Increase in deferred income | 3,427 | 19,736 |
| Cash generated from operations | 597,568 | 49,227 |