



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 6 SEPTEMBER 2024 to 1 NOVEMBER 2025

Charity name: SAVING SRI LANKA STRAYS

Charity registration number: 1209913

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	FEED, NEUTER, VACCINATE AND TREAT FOR SICKNESS OR INJURY STRAY DOGS AND CATS IN SRILANA
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	PROVIDE FOOD, LIFE LONG FOSTER HOMES, OUT REACH CLINICS , PROVIDE LIFE SAVING VETERINARY CARE, VACCINATE AGAINS RABIES , PARVO , DISTEMPER AND CAT FLU
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to improving the lives of stray dogs and cats in Sri Lanka and help to reduce the over population of stray dogs and cats in Sri Lanka. This was achieved through education, outreach clinics to neuter , vaccinate and take sick/injured stray to receive appropriate veterinary care.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This year we were able to continue to support all the animals already under our care by providing food, vaccinations, flea tick worming treatment and any veterinary care that was needed. We regularly neutered small numbers of strays and vaccinated them against rabies. We assisted poorer families with neutering costs and rabies vaccinations. We helped many injured and sick strays by providing the necessary veterinary treatment. We secured life long foster homes for animals unable to survive on the streets.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Now we are in receipt of a legacy the charity intends to use those funds to create a doogy day care in the uk to provide the charity with a sustainable income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We will we holding 12 month running costs at all times to safeguard the charities future. Will we hold the legacy money until the final payment it is received so we can determine the size and scale of the doggy day care project to secure the charity long term.
Amount of reserves held	Para 1.22	£50,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The decision for the doggy day care project was because are usual funding sources via online platforms were dwindling leaving the charity in risky position.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	TRUST DEED
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	INCORPORATED
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Board of trustees to nominate and select trustee members by general consensus.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	SAVING SRI LANKA STRAYS
Other name the charity uses	
Registered charity number	1209913
Charity's principal address	CHAPEL HOUSE , WATER STREET, WIGTON, CUMBRIA , CA7 9AN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	RACHEL SCHOFIELD			
2	ELAINE BURNS			
3	PAUL HENNINGS			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
RACHEL SCHOFIELD		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

RACHEL	SCHOFIELD
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Position (eg Secretary,
Chair, etc)

FOUNDER	DIRECTOR
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Date

17 TH JUNE 2026

SAVING SRI LANKA STRAYS

Unaudited Financial Statements

Period from 6 September 2024 to 1 November 2025

CARRINGTON BLAKE ACCOUNTANCY

Chartered accountants
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

SAVING SRI LANKA STRAYS

Financial Statements

Period from 6 September 2024 to 1 November 2025

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SAVING SRI LANKA STRAYS

Trustees' Annual Report

Period from 6 September 2024 to 1 November 2025

The trustees present their report and the unaudited financial statements of the charity for the period from 6th September 2024 to 1st November 2025.

Reference and administrative details

Registered charity name SAVING SRI LANKA STRAYS

Charity registration number 1209913

Principal office Chapel House
Water Street
Wigton
CA7 9AN
England

The trustees

RACHEL SCHOFIELD
ELIANE BURNS
PAUL HENNINGS

Independent examiner Carrington Blake Accountancy
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

Structure, governance and management

Governing document

The charity is controlled by its governing document, deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Approved by order of the board of trustees on 17th June 2026. and signed on its behalf by



Rachel Schofield

Trustee

SAVING SRI LANKA STRAYS

Trustees' Annual Report *(continued)*

Period from 6 September 2024 to 1 November 2025

Objectives and activities

Feed, neuter, vaccinate and treat for sickness or injury stray dogs and cats in Sri Lanka.

Provide food, lifelong foster homes, outreach clinics, provide lifesaving veterinary care, vaccinate against rabies, parvo, distemper and cat flu.

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular to improving the lives of stray dogs and cats in Sri Lanka and help to reduce the over population of stray dogs and cats in Sri Lanka. This was achieved through education, outreach clinics to neuter, vaccinate and take sick/injured stray to receive appropriate veterinary care.

Achievements and performance

This year we were able to continue to support all the animals already under our care by providing food, vaccinations, flea tick worming treatment and any veterinary care that was needed.

We regularly neutered small numbers of strays and vaccinated them against rabies.

We assisted poorer families with neutering costs and rabies vaccinations.

We helped many injured and sick strays by providing the necessary veterinary treatment.

We secured lifelong foster homes for animals unable to survive on the streets.

Financial review

Now we are in receipt of a legacy the charity intends to use those funds to create a doggy day care in the UK to provide the charity with a sustainable income.

We will be holding 12 month running costs at all times to safeguard the charities future. Will we hold the legacy money until the final payment it is received so we can determine the size and scale of the doggy day care project to secure the charity long term.

Amount of reserves held is £50,000.

The decision for the doggy day care project was because our usual funding sources via online platforms were dwindling leaving the charity in a risky position.

The trustees' annual report was approved on 17th June 2026 and signed on behalf of the board of trustees by:



Rachel Scofield

Trustee

SAVING SRI LANKA STRAYS

Independent Examiner's Report to the Trustees of SAVING SRI LANKA STRAYS

Period from 6 September 2024 to 1 November 2025

I report to the trustees on my examination of the financial statements of SAVING SRI LANKA STRAYS ('the charity') for the period from 6th September 2024 to 1st November 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

17th June 2026

SAVING SRI LANKA STRAYS

Statement of Financial Activities

Period from 6 September 2024 to 1 November 2025

		2025	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	56,040	56,040
Total income		<u>56,040</u>	<u>56,040</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	17,125	17,125
Total expenditure		<u>17,125</u>	<u>17,125</u>
Net income and net movement in funds		<u>38,915</u>	<u>38,915</u>
Reconciliation of funds			
Total funds brought forward		50,809	50,809
Total funds carried forward		<u>89,724</u>	<u>89,724</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 10 form part of these financial statements.

SAVING SRI LANKA STRAYS

Statement of Financial Position

1 November 2025

	Note	2025 £
Current assets		
Cash at bank and in hand		89,724
Creditors: amounts falling due within one year	8	—
Net current assets		<u>89,724</u>
Total assets less current liabilities		<u>89,724</u>
 Funds of the charity		
Unrestricted funds		<u>89,724</u>
Total charity funds	9	<u>89,724</u>

These financial statements were approved by the board of trustees and authorised for issue on 17th June 2026, and are signed on behalf of the board by:



Rachel Scofield

Trustee

The notes on pages 7 to 10 form part of these financial statements.

SAVING SRI LANKA STRAYS

Statement of Cash Flows

Period from 6 September 2024 to 1 November 2025

	2025 £
Cash flows from operating activities	
Net income	38,915
<i>Changes in:</i>	
Trade and other creditors	(344)
Cash generated from operations	<u>38,571</u>
Net cash from operating activities	<u>38,571</u>
Net increase in cash and cash equivalents	38,571
Cash and cash equivalents at beginning of year	<u>51,153</u>
Cash and cash equivalents at end of year	<u>89,724</u>

The notes on pages 7 to 10 form part of these financial statements.

SAVING SRI LANKA STRAYS

Notes to the Financial Statements

Period from 6 September 2024 to 1 November 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Chapel House, Water Street, Wigton, CA7 9AN, UK.

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 Charities Act 2011.

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

There are no material uncertainties about the charity's ability to continue.

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.

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 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 charity 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.

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Donations		
Income	<u>56,040</u>	<u>56,040</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies		
- Donations	<u>17,125</u>	<u>17,125</u>

6. Staff costs

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 2025

6. Staff costs *(continued)*

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the period.

7. Trustee remuneration and expenses

No remuneration was paid to the trustees during the period.

8. Creditors: amounts falling due within one year

	2025 £
Other creditors	—

9. Analysis of charitable funds

Unrestricted funds

	At 6 September 2024 £	Income £	Expenditure £	At 1 November 2025 £
General funds	<u>50,809</u>	<u>56,040</u>	<u>(17,125)</u>	<u>89,724</u>

10. Analysis of changes in net debt

	At 6 Sep 2024 £	Cash flows £	At 1 Nov 2025 £
Cash at bank and in hand	<u>51,153</u>	<u>38,571</u>	<u>89,724</u>

SAVING SRI LANKA STRAYS

Management Information

Period from 6 September 2024 to 1 November 2025

The following pages do not form part of the financial statements.

SAVING SRI LANKA STRAYS

Detailed Statement of Financial Activities

Period from 6 September 2024 to 1 October 2025

	2025 £
Income and endowments	
Donations and legacies	
Income	56,040
Total income	56,040
Expenditure	
Costs of raising donations and legacies	
Direct Cost	13,353
Insurance	1,839
Legal and professional fees	504
Postage & Stationary	822
Bank Charges	607
	17,125
Total expenditure	17,125
Net income	38,915

SAVING SRI LANKA STRAYS

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2025

	2025 £
Costs of raising donations and legacies	
Costs of raising donations and legacies - Donations	
Direct Cost	13,353
Insurance	1,839
Legal and professional fees	504
Postage & Stationary	822
Bank Charges	607
	<u>17,125</u>
 Costs of raising donations and legacies	 <u><u>17,125</u></u>

SAVING SRI LANKA STRAYS

Unaudited Financial Statements

Period from 6 September 2024 to 1 November 2025

CARRINGTON BLAKE ACCOUNTANCY

Chartered accountants
Jack Dash House
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London
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E14 9YQ

SAVING SRI LANKA STRAYS

Financial Statements

Period from 6 September 2024 to 1 November 2025

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SAVING SRI LANKA STRAYS

Trustees' Annual Report

Period from 6 September 2024 to 1 November 2025

The trustees present their report and the unaudited financial statements of the charity for the period from 6th September 2024 to 1st November 2025.

Reference and administrative details

Registered charity name SAVING SRI LANKA STRAYS

Charity registration number 1209913

Principal office Chapel House
Water Street
Wigton
CA7 9AN
England

The trustees

RACHEL SCHOFIELD
ELIANE BURNS
PAUL HENNINGS

Independent examiner Carrington Blake Accountancy
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

Structure, governance and management

Governing document

The charity is controlled by its governing document, deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Approved by order of the board of trustees on 17th June 2026. and signed on its behalf by



Rachel Schofield

Trustee

SAVING SRI LANKA STRAYS

Trustees' Annual Report *(continued)*

Period from 6 September 2024 to 1 November 2025

Objectives and activities

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We regularly neutered small numbers of strays and vaccinated them against rabies.

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We helped many injured and sick strays by providing the necessary veterinary treatment.

We secured lifelong foster homes for animals unable to survive on the streets.

Financial review

Now we are in receipt of a legacy the charity intends to use those funds to create a doggy day care in the UK to provide the charity with a sustainable income.

We will be holding 12 month running costs at all times to safeguard the charities future. Will we hold the legacy money until the final payment it is received so we can determine the size and scale of the doggy day care project to secure the charity long term.

Amount of reserves held is £50,000.

The decision for the doggy day care project was because our usual funding sources via online platforms were dwindling leaving the charity in a risky position.

The trustees' annual report was approved on 17th June 2026 and signed on behalf of the board of trustees by:



Rachel Scofield

Trustee

SAVING SRI LANKA STRAYS

Independent Examiner's Report to the Trustees of SAVING SRI LANKA STRAYS

Period from 6 September 2024 to 1 November 2025

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Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
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3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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Independent Examiner

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

17th June 2026

SAVING SRI LANKA STRAYS

Statement of Financial Activities

Period from 6 September 2024 to 1 November 2025

		2025	
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	4	56,040	56,040
Total income		<u>56,040</u>	<u>56,040</u>
Expenditure			
Expenditure on raising funds:			
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Total expenditure		<u>17,125</u>	<u>17,125</u>
Net income and net movement in funds		<u>38,915</u>	<u>38,915</u>
Reconciliation of funds			
Total funds brought forward		50,809	50,809
Total funds carried forward		<u>89,724</u>	<u>89,724</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 10 form part of these financial statements.

SAVING SRI LANKA STRAYS

Statement of Financial Position

1 November 2025

	Note	2025 £
Current assets		
Cash at bank and in hand		89,724
Creditors: amounts falling due within one year	8	—
Net current assets		<u>89,724</u>
Total assets less current liabilities		<u>89,724</u>
Funds of the charity		
Unrestricted funds		<u>89,724</u>
Total charity funds	9	<u>89,724</u>

These financial statements were approved by the board of trustees and authorised for issue on 17th June 2026, and are signed on behalf of the board by:



Rachel Scofield

Trustee

The notes on pages 7 to 10 form part of these financial statements.

SAVING SRI LANKA STRAYS

Statement of Cash Flows

Period from 6 September 2024 to 1 November 2025

	2025 £
Cash flows from operating activities	
Net income	38,915
<i>Changes in:</i>	
Trade and other creditors	(344)
Cash generated from operations	<u>38,571</u>
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Cash and cash equivalents at beginning of year	<u>51,153</u>
Cash and cash equivalents at end of year	<u>89,724</u>

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SAVING SRI LANKA STRAYS

Notes to the Financial Statements

Period from 6 September 2024 to 1 November 2025

1. General information

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2. Statement of compliance

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3. Accounting policies

Basis of preparation

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

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 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 charity 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.

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Donations		
Income	<u>56,040</u>	<u>56,040</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies		
- Donations	<u>17,125</u>	<u>17,125</u>

6. Staff costs

SAVING SRI LANKA STRAYS

Notes to the Financial Statements *(continued)*

Period from 6 September 2024 to 1 November 2025

6. Staff costs *(continued)*

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the period.

7. Trustee remuneration and expenses

No remuneration was paid to the trustees during the period.

8. Creditors: amounts falling due within one year

	2025 £
Other creditors	—

9. Analysis of charitable funds

Unrestricted funds

	At 6 September 2024 £	Income £	Expenditure £	At 1 November 2025 £
General funds	<u>50,809</u>	<u>56,040</u>	<u>(17,125)</u>	<u>89,724</u>

10. Analysis of changes in net debt

	At 6 Sep 2024 £	Cash flows £	At 1 Nov 2025 £
Cash at bank and in hand	<u>51,153</u>	<u>38,571</u>	<u>89,724</u>

SAVING SRI LANKA STRAYS

Management Information

Period from 6 September 2024 to 1 November 2025

The following pages do not form part of the financial statements.

SAVING SRI LANKA STRAYS

Detailed Statement of Financial Activities

Period from 6 September 2024 to 1 October 2025

	2025 £
Income and endowments	
Donations and legacies	
Income	56,040
Total income	56,040
Expenditure	
Costs of raising donations and legacies	
Direct Cost	13,353
Insurance	1,839
Legal and professional fees	504
Postage & Stationary	822
Bank Charges	607
	17,125
Total expenditure	17,125
Net income	38,915

SAVING SRI LANKA STRAYS

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2025

	2025 £
Costs of raising donations and legacies	
Costs of raising donations and legacies - Donations	
Direct Cost	13,353
Insurance	1,839
Legal and professional fees	504
Postage & Stationary	822
Bank Charges	607
	<u>17,125</u>
Costs of raising donations and legacies	<u>17,125</u>