

**Report of the Trustees and
Financial Statements for the Year Ended 30th June 2025
for
Worcestershire Animal Rescue Shelter**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Worcestershire Animal Rescue Shelter

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for the Year Ended 30th June 2025**

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Worcestershire Animal Rescue Shelter

**Reference and Administrative Details
for the Year Ended 30th June 2025**

TRUSTEES	Mrs E J Arpad (Chairperson) Mr J Wagstaff (Treasurer) Mrs A Spensley Mrs A L Harrison
PRINCIPAL ADDRESS	Hawthorn Lane Newland Worcester Worcestershire WR13 5BD
REGISTERED CHARITY NUMBER	514872
INDEPENDENT EXAMINER	The Richards Sandy Partnership Thorneloe House 25 Barbourne Road Worcester Worcestershire WR1 1RU
SOLICITORS	Hallmark Whatley Hulme 4-5 Sansome Place Worcester Worcestershire WR1 1UQ
KEY MANAGEMENT	Amie Jones Shelter Operations Manager Chris Hermiston Kennel & Cattery Manager
BANKERS	Barclays Bank UK PLC 1 Churchill Place London E14 SHP
INVESTMENT MANAGER	Insignis St John's Innovation Centre Cowley Road Cambridge CB4 0WS

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2025

The trustees present their report with the financial statements of the charity for the year ended 30th June 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our main objective remains the same:

- To relieve the suffering among animals of all kinds (namely dogs, cats and ex-battery hens) and to prevent cruelty thereto by the provision of an animal rescue shelter in the Worcestershire area.

Further to the above objectives the organisation shall have the following powers:

- Raising of funds to build and maintain the shelter; and
- Purchase, hire or otherwise acquire premises for the purpose of the organisation.

There have been no changes in the stated objectives during the year.

We strive to give the best possible care for the unfortunate stray and abandoned animals that come into our care ensuring and whilst with us, they receive the best possible attention until they find their forever homes.

The staff and trustees are proactively looking for ways to raise more funds for the Charity and this year have been working on grant applications alongside the usual fundraising events. Our new SOM has proactively raised our profile by promoting the Shelter giving talks to local businesses and groups.

We hope to carry on our successes this year with more events, more creative fundraising ideas and further grant applications.

We are seeking more ways in which we, as a Charity, can sustain our day to day running costs, as well as finding funding opportunities for small and large scale projects. We would like to thank all our staff, volunteers and supporters who have contributed time and goods to these activities.

To this end, we have produced a five-year plan to help grow the Shelter and maintain the standard of care required. The two larger projects being, refurbish/rebuild our long line kennel block and resiting/improving our exercise pens all of which we are actively looking at grants to help us achieve our goals.

Public benefit

With the Charity Commission's guidelines in mind we have carried out all of our activities and achievements successfully for the best possible care of the abandoned dogs and cats.

Worcestershire Animal Rescue Shelter has fulfilled its commitment over the past twelve months by offering a much needed service within the county of Worcestershire for the care of unwanted and abandoned dogs and cats on a small rural site.

Staff and Volunteers

As mentioned in last years report, Amie Jones is our Shelter Operations Manager and works closely with Chris Hermiston our Kennel Cattery Manager.

We are very proud of the whole team's dedication to the Charity and the animals in their care. The Trustee's and Shelter Operations Manager continue to look at suitable courses and training opportunities to offer staff members to aid in their personal and professional development.

We truly could not do the work we do without the help of our many volunteers. We have volunteers helping in various roles including dog walking, cat socialising, reception duties and administration work. Our volunteers dedicate their time on a regular basis and everyone at WARS is most grateful for their continued support and commitment.

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2025

ACHIEVEMENTS AND PERFORMANCE

FUNDRAISING

Again, this year, our SOM organised the Santa Paws event which was successful and again, thanks to "Father Christmas" for his continued support. Photographers this year were Chris Hermiston and Dan Spencer and their help is very much appreciated. We continue to hold events on site so please keep an eye out on our website to ensure you do not miss out.

We are continually looking into more ways of raising funds, to this end, we are re-introducing our Fundraising Sub Committee to look at other ways in which we can raise monies to continue our work. If you feel you would like to join this group, then please contact our Shelter Operations Manager. We do however greatly appreciate the help and support given by our donors/sponsors during these difficult economic times.

COMMUNITY BENEFIT

WARS holds the stray dog contract for the local area and works closely with the local authority Dog Warden taking in dogs which have either escaped or have been discarded. We also have our "in house" data base which holds a waiting list of the public who, for whatever reason, need to relinquish their dog or cat.

We have recently introduced a small service of trapping feral cats whereby we trap, neuter and release back into the community so that the number of unwanted kittens is limited. We have been fortunate to secure grants to help us with this project.

Our SOM has also been giving talks to local groups/schools explaining our work and advising on responsible pet ownership.

We also receive support from local businesses sending corporate groups who attend the Shelter and assist with various tasks for which we are extremely grateful.

ANIMAL WELFARE

Staff and Trustees continue to look for ways to raise the level of care we can offer to our dogs and cats, with the aim of making our animals more re-homable. With these now in place many visitors to the site have commented on how the dogs are calmer and quieter.

We continue to be inundated with kittens and cannot stress enough the need for responsible ownership in having cats neutered/spayed.

Animals brought into our care:

Dogs	50	
Cats	57	
Kittens	73	
Puppies under 6 months	3	
Stray Dogs	125	(Twelve stayed with us for rehoming. The remainder were either sent to other rescues - following a change to our Stray Dog Contract or PTS, due in the main to the large amount this year of the XL ban - or were reclaimed by their owner)

Animals leaving our care:

Dogs	50
Cats	57
Kittens	69
Puppies	2

Euthanised:

Dogs	4	(two medical, two behavioural)
Cats	3	(all medical)

This year we have experienced a massive increase in the number of stray animals being brought into the Shelter and not reclaimed.

Whilst we do have a non-euthanasia policy for our animals, unfortunately there is the odd occasion where we must consider this as an option due to behavioural, health or welfare concerns as sadly some animals are brought into the Shelter severely damaged.

Any decision is made with consultation from our local veterinary surgeon and behaviourist, with the ultimate decision being made by the Shelter Operations Manager. This is always a sad and upsetting decision and not one that is taken lightly.

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2025

FINANCIAL REVIEW

Financial position

During the year grants of £5,000 were received (2024: £5,000). Further detail can be found in note 2 to the accounts.

During the year legacies of £809,741 (2024: £65,596) were recognised, details as follows:

J Griffin	£4,732
G Weaver	£81,308
P Perks	£64,375
J Owen	£45,704
M Jarrett	£400,000
D Beddle	£183,301
P Gallimore	£20,000
G Mortimer	£10,000
J Holtom	£321

In some cases additional amounts from the above legacies will be receivable, although value of such amounts cannot be reliably measured.

Our total income for 2025 amounted to £993,976 compared to £252,553 for 2024, an increase of £741,423.

Expenditure for the year amounted to £325,608 (2024: £293,607) an increase of £32,001.

The Charity has net incoming resources for 2025 of £668,368 (2024: net outgoing resources £41,054).

Investment policy and objectives

Surplus funds are invested in a readily realisable form in fixed term deposit accounts.

Reserves policy

The Trustees have established the Charity's reserves policy with reference to the Charity Commission Guidance (CC19) and accounting standards.

The Trustees' intention is to build up sufficient reserves to ensure continuity of service and to maintain a balance to cover at least 12 months running costs. Free reserves (general funds less fixed assets) at 30 June 2025 amounted to £1,053,599 (2024: £348,082), which based on current unrestricted expenditure levels of £325,608 equate to approximately 39 months of running costs.

At the year end, the charity's reserves significantly exceed the level set out in the reserves policy. This is primarily due to the receipt of an exceptionally large legacy which was both unanticipated and non-recurring. The trustees are therefore of the view that the excess reserves represent a temporary position. They are currently viewing how these funds can be applied in a manner consistent with the charity's objects, including planned expenditure over future years, while ensuring that the charity remains financially sustainable.

The charity will also maintain a designated operating reserve to cover 6 months' salary costs in the event that income should reduce. The balance at 30 June 2025 is £86,000 (2024: £70,000). 6 months salary costs equate to £85,981 and therefore the amount retained in this fund is deemed sufficient by the trustees.

The restricted fund balance as at 30 June 2025 was £9,200 (2024: £5,000).

The total free reserves of the charity as at 30 June 2025 were £1,062,799 (2024: £353,082) and with the inclusion of tangible fixed assets of £337,864 (2024: £379,213) this brings total reserves of the charity to £1,400,663 (2024: £732,295).

Details of individual funds can be found in note 20 of the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Worcestershire Animal Rescue Shelter (WARS) was formed on 23 May 1983 following a public meeting, which expressed great concern at the number of unwanted animals being abandoned and ultimately destroyed within the County. Agreement was reached that the most satisfactory way to effect a change was to provide a genuine animal shelter equipped and staffed to take care of all such abandoned, lost, unwanted, stray and neglected animals.

WARS is a Charity regulated by a constitution dated 6 February 1984 and became a registered charity on 13 March 1984.

The Charity has been approved as a full member of the Association of Dogs and Cats Homes (ADCH).

Worcestershire Animal Rescue Shelter

Report of the Trustees for the Year Ended 30th June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Committee and Trustees, all of which are volunteers, continue to strive to ensure the Charity continues to assist the local community by taking in unwanted animals and finding them their forever homes; this would not be possible without the dedication and support of our staff who carry out a magnificent job, sometimes not having the outcome they all would like, however, their main concern is the welfare of the animals which is paramount.

This year sadly saw the retirement of our Treasurer, John Wagstaff. John has been with the Charity since inception and has carried out the role admirably and will certainly be missed, however, he still remains as a Trustee therefore we can call on his knowledge and expertise as and when. Luckily, one of our committee members, Alison Harrison, stepped into the role and works closely with Amie Jones our Shelter Operations Manager to ensure the finances of the Charity are closely monitored.

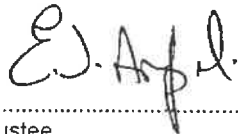
Risk management

The Governance of the Charity is undertaken by the Board of voluntary Trustees, however, to assist with this we have taken on the services of Peninsula Business Services who oversee all our policies, i.e., health and safety, HR ensuring that we are working within the law. The Shelter Operations Manager and the Kennel and Cattery Manager regularly attend conferences, meetings and talks and undertake various training courses to keep abreast of the latest legislation and operational techniques which in turn are cascaded down to the Board.

The Trustees recognise that the main risk to the Charity is the fluctuation of income via sales, rehoming and donations. A strategy is being developed to look for ways to increase and sustain income to aid in covering annual costs.

WARS endeavours to reduce risks in a number of ways. All new volunteers and staff undertake a Health & Safety induction, provided by the Shelter Operations Manager or the Kennel and Cattery Manager. Inductions cover Health & Safety, site safety and safe handling of animals. All animals coming into our care are carefully assessed on intake to identify any behavioural issues that will affect their care and handling. Once signed into our care they undergo a thorough behavioural assessment, which is ongoing throughout their time at the shelter. All dogs are on a traffic light system, so dogs who have more troubling issues are only walked by staff and/or experienced volunteers. All dog walkers are introduced to dogs on an individual basis before they can walk or handle them. We have also implemented an over 18's policy for working with our dogs, neutralising families bringing in their small children to walk the dogs.

Approved by order of the board of trustees on 31. 3. 2026 and signed on its behalf by:



Mrs E J Arpad - Trustee

**Independent Examiner's Report to the Trustees of
Worcestershire Animal Rescue Shelter**

Independent examiner's report to the trustees of Worcestershire Animal Rescue Shelter

I report to the charity trustees on my examination of the accounts of Worcestershire Animal Rescue Shelter (the Trust) for the year ended 30th June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Melissa Godwin ACA ACCA
The Association of Chartered Certified Accountants

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 21.04.2016

Worcestershire Animal Rescue Shelter

**Statement of Financial Activities
for the Year Ended 30th June 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	880,234	5,000	885,234	145,909
Charitable activities	5				
Animal Welfare		54,328	-	54,328	51,528
Other trading activities	3	42,739	-	42,739	41,859
Investment income	4	11,626	-	11,626	13,209
Other income	6	49	-	49	48
Total		988,976	5,000	993,976	252,553
EXPENDITURE ON					
Raising funds	7	10,319	800	11,119	15,313
Charitable activities	8				
Animal Welfare		314,489	-	314,489	278,294
Total		324,808	800	325,608	293,607
NET INCOME/(EXPENDITURE)		664,168	4,200	668,368	(41,054)
RECONCILIATION OF FUNDS					
Total funds brought forward		727,295	5,000	732,295	773,349
TOTAL FUNDS CARRIED FORWARD		1,391,463	9,200	1,400,663	732,295

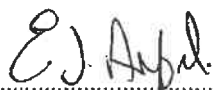
The notes form part of these financial statements

Worcestershire Animal Rescue Shelter

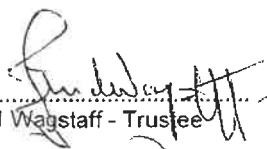
**Balance Sheet
30th June 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	237,864	-	237,864	229,213
Investments	15	100,000	-	100,000	150,000
		<u>337,864</u>	<u>-</u>	<u>337,864</u>	<u>379,213</u>
CURRENT ASSETS					
Stocks	16	5,018	-	5,018	3,440
Debtors	17	502,251	-	502,251	29,116
Investments	18	353,122	-	353,122	200,000
Cash at bank and in hand		204,334	9,200	213,534	131,843
		<u>1,064,725</u>	<u>9,200</u>	<u>1,073,925</u>	<u>364,399</u>
CREDITORS					
Amounts falling due within one year	19	(11,126)	-	(11,126)	(11,317)
		<u>1,053,599</u>	<u>9,200</u>	<u>1,062,799</u>	<u>353,082</u>
NET CURRENT ASSETS					
		<u>1,053,599</u>	<u>9,200</u>	<u>1,062,799</u>	<u>353,082</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,391,463</u>	<u>9,200</u>	<u>1,400,663</u>	<u>732,295</u>
NET ASSETS		<u>1,391,463</u>	<u>9,200</u>	<u>1,400,663</u>	<u>732,295</u>
FUNDS	20				
Unrestricted funds				1,391,463	727,295
Restricted funds				9,200	5,000
TOTAL FUNDS				<u>1,400,663</u>	<u>732,295</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.03.2026 and were signed on its behalf by:



Mrs E J Arpad - Trustee



Mr J Wagstaff - Trustee

The notes form part of these financial statements

Worcestershire Animal Rescue Shelter

**Cash Flow Statement
for the Year Ended 30th June 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>212,993</u>	<u>59,509</u>
Net cash provided by operating activities		<u>212,993</u>	<u>59,509</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(39,806)	(608)
Purchase of fixed asset investments		(50,000)	(150,000)
Interest received		11,626	13,209
Purchase of current asset investments		<u>(53,122)</u>	<u>(200,000)</u>
Net cash used in investing activities		<u>(131,302)</u>	<u>(337,399)</u>
Change in cash and cash equivalents in the reporting period		<u>81,691</u>	<u>(277,890)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>131,843</u>	<u>409,733</u>
Cash and cash equivalents at the end of the reporting period		<u><u>213,534</u></u>	<u><u>131,843</u></u>

The notes form part of these financial statements

Worcestershire Animal Rescue Shelter

**Notes to the Cash Flow Statement
for the Year Ended 30th June 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	668,368	(41,054)
Adjustments for:		
Depreciation charges	31,155	30,021
Interest received	(11,626)	(13,209)
(Increase)/decrease in stocks	(1,578)	1,684
(Increase)/decrease in debtors	(473,135)	85,375
Decrease in creditors	(191)	(3,308)
Net cash provided by operations	212,993	59,509

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.24 £	Cash flow £	At 30.6.25 £
Net cash			
Cash at bank and in hand	131,843	81,691	213,534
	<u>131,843</u>	<u>81,691</u>	<u>213,534</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	200,000	153,122	353,122
	<u>200,000</u>	<u>153,122</u>	<u>353,122</u>
Total	331,843	234,813	566,656

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30th June 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacy income is recognised when the Charity has confirmed entitlement of the legacy, when the amount can be accurately measured and when it is probable that they will receive the income. Where the charity's residual share in a legacy cannot be reliably measured, no amounts are accrued for until such time that it can be reliably measured.

Donations are recognised on a receivable basis (where there are no performance-related conditions) where the receipt is probable and the amount can be measured reliably.

Donated goods and services are measured at fair value when control over the economic benefit has passed to the charity.

Grant income, including government grants, is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

Income from charitable activities is recognised in line with the provision of those activities.

Income from trading activities, including retail sales, is recognised on an accruals basis.

Interest income (including interest receivable on fixed term deposits) is recognised for all interest-bearing instruments using the effective interest rate.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and freehold property	- Straight line over 25 years
Isolation pens	- Straight line over 25 years
Machinery and office equipment	- 25% on cost and 25% on reducing balance
Motor vehicles	- 25% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued
for the Year Ended 30th June 2025

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset with the net amounts presented in the accounts where 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 trade and other receivables 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.

Basic Financial Liabilities

Basic Financial Liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts 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 payables are recognised initially at transaction cost.

FIXED ASSET INVESTMENTS

Fixed asset investments includes cash equivalents on deposit with a maturity of more than 12 months from the end of the financial year.

CURRENT ASSET INVESTMENTS

Current asset investments includes cash equivalents on deposit with a maturity of more than 1 month, but less than one year, from the end of the financial year.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	70,093	75,313
Legacies	809,741	65,596
Grants	5,000	5,000
Donated services and facilities	400	-
	<u>885,234</u>	<u>145,909</u>

At the year end the charity had interest in legacies not recognised in the statement of financial activities. Further information can be found in note 21 of the accounts.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Ratcliffe Foundation	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising and events	8,713	10,744
Retail sales	23,263	21,115
Room Hire	10,763	10,000
	<u>42,739</u>	<u>41,859</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	11,626	13,209
	<u>11,626</u>	<u>13,209</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Pet Plan Income	10,160	9,375
Subscriptions	345	731
Rehoming Fees	30,284	27,060
Stray Dog Contract	12,719	11,562
Greyhound Rescue	820	2,800
	<u>54,328</u>	<u>51,528</u>

6. OTHER INCOME

	2025	2024
	£	£
Wayleave	49	48
	<u>49</u>	<u>48</u>

7. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	2025	2024
	£	£
Fundraising Events	829	1,051
Just Giving Charges	693	770
	<u>1,522</u>	<u>1,821</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

7. RAISING FUNDS - continued

OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Goods for resale	<u>9,597</u>	<u>12,692</u>

INVESTMENT MANAGEMENT COSTS

	2025	2024
	£	£
Portfolio management	<u>-</u>	<u>800</u>
Aggregate amounts	<u>11,119</u>	<u>15,313</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Animal Welfare	<u>253,689</u>	<u>60,800</u>	<u>314,489</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	171,962	141,641
Veterinary costs	52,821	44,332
Depreciation on freehold property	26,243	24,710
Depreciation of isolation pens	2,663	2,663
	<u>253,689</u>	<u>213,346</u>

10. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Animal Welfare	<u>55,799</u>	<u>2,121</u>	<u>2,880</u>	<u>60,800</u>

Support costs, included in the above, are as follows:

	2025 Animal Welfare £	2024 Total activities £
Hire of plant and machinery	-	254
Rates and water	901	1,515
Insurance	4,935	4,381
Light and heat	14,428	14,750
Telephone	2,326	2,340
Postage, stationery & adverts	1,551	1,384
Cleaning and waste collection	3,277	1,770
Sundries	909	1,145
Training	260	1,675
Computer	1,475	3,987
Van expenses	5,554	2,456
Premises expenses	7,147	5,873
Carried forward	<u>42,763</u>	<u>41,530</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

10. SUPPORT COSTS - continued

	2025 Animal Welfare £	2024 Total activities £
Brought forward	42,763	41,530
Repairs and maintenance	4,231	10,032
Subscriptions	391	303
Bookkeeping	1,450	2,000
Professional fees	4,715	5,153
Depreciation of tangible fixed assets	2,249	2,647
Bank charges	2,113	1,188
HMRC interest	8	-
Independent examination	2,880	2,095
	<u>60,800</u>	<u>64,948</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2025 nor for the year ended 30th June 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.

12. STAFF COSTS

	2025 £	2024 £
Wages and salaries	160,976	134,213
Social security costs	7,467	5,009
Other pension costs	3,519	2,419
	<u>171,962</u>	<u>141,641</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Average number of employees	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The key management remuneration for the year (including employer's N.I. and pension costs) totalled £58,677 (2024: £55,826).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	145,909	-	145,909
Charitable activities			
Animal Welfare	51,528	-	51,528
Other trading activities	41,859	-	41,859
Investment income	13,209	-	13,209
Other income	48	-	48
Total	<u>252,553</u>	<u>-</u>	<u>252,553</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	15,313	-	15,313
Charitable activities			
Animal Welfare	277,235	1,059	278,294
Total	<u>292,548</u>	<u>1,059</u>	<u>293,607</u>
NET INCOME/(EXPENDITURE)	(39,995)	(1,059)	(41,054)
Transfers between funds	120,224	(120,224)	-
Net movement in funds	80,229	(121,283)	(41,054)
RECONCILIATION OF FUNDS			
Total funds brought forward	647,066	126,283	773,349
TOTAL FUNDS CARRIED FORWARD	<u>727,295</u>	<u>5,000</u>	<u>732,295</u>

14. TANGIBLE FIXED ASSETS

	Land and freehold property £	Isolation pens £	Machinery and office equipment £	Motor vehicles £	Totals £
COST					
At 1st July 2024	616,264	66,569	39,017	12,139	733,989
Additions	39,806	-	-	-	39,806
At 30th June 2025	<u>656,070</u>	<u>66,569</u>	<u>39,017</u>	<u>12,139</u>	<u>773,795</u>
DEPRECIATION					
At 1st July 2024	446,429	14,059	33,061	11,227	504,776
Charge for year	26,243	2,663	2,021	228	31,155
At 30th June 2025	<u>472,672</u>	<u>16,722</u>	<u>35,082</u>	<u>11,455</u>	<u>535,931</u>
NET BOOK VALUE					
At 30th June 2025	<u>183,398</u>	<u>49,847</u>	<u>3,935</u>	<u>684</u>	<u>237,864</u>
At 30th June 2024	<u>169,835</u>	<u>52,510</u>	<u>5,956</u>	<u>912</u>	<u>229,213</u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

15. FIXED ASSET INVESTMENTS

	Cash equivalents on deposit £
COST	
At 1st July 2024	150,000
Additions	50,000
Transfer to current asset investment	<u>(100,000)</u>
At 30th June 2025	<u>100,000</u>
NET BOOK VALUE	
At 30th June 2025	<u>100,000</u>
At 30th June 2024	<u>150,000</u>

16. STOCKS

	2025	2024
	£	£
Goods held for resale	<u>5,018</u>	<u>3,440</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,357	1,582
VAT	4,447	3,802
Prepayments and accrued income	<u>495,447</u>	<u>23,732</u>
	<u>502,251</u>	<u>29,116</u>

18. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Cash equivalents on deposit	<u>353,122</u>	<u>200,000</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,934	1,898
Social security and other taxes	1,999	1,389
Other creditors	341	484
Accrued expenses	<u>2,852</u>	<u>7,546</u>
	<u>11,126</u>	<u>11,317</u>

Worcestershire Animal Rescue Shelter

Notes to the Financial Statements - continued
for the Year Ended 30th June 2025

20. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	657,295	664,168	(16,000)	1,305,463
Operating fund	70,000	-	16,000	86,000
	<u>727,295</u>	<u>664,168</u>	<u>-</u>	<u>1,391,463</u>
Restricted funds				
Rebuilding and Development Fund	5,000	4,200	-	9,200
	<u>5,000</u>	<u>4,200</u>	<u>-</u>	<u>9,200</u>
TOTAL FUNDS	<u><u>732,295</u></u>	<u><u>668,368</u></u>	<u><u>-</u></u>	<u><u>1,400,663</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	988,976	(324,808)	664,168
Restricted funds			
Rebuilding and Development Fund	5,000	(800)	4,200
	<u>5,000</u>	<u>(800)</u>	<u>4,200</u>
TOTAL FUNDS	<u><u>993,976</u></u>	<u><u>(325,608)</u></u>	<u><u>668,368</u></u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	587,066	(39,995)	110,224	657,295
Operating fund	60,000	-	10,000	70,000
	<u>647,066</u>	<u>(39,995)</u>	<u>120,224</u>	<u>727,295</u>
Restricted funds				
Cattery Isolation Pens	31,568	(500)	(31,068)	-
New Building Fund - Building	89,156	-	(89,156)	-
IT and GDPR Fund	559	(559)	-	-
Rebuilding and Development Fund	5,000	-	-	5,000
	<u>126,283</u>	<u>(1,059)</u>	<u>(120,224)</u>	<u>5,000</u>
TOTAL FUNDS	<u><u>773,349</u></u>	<u><u>(41,054)</u></u>	<u><u>-</u></u>	<u><u>732,295</u></u>

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,553	(292,548)	(39,995)
Restricted funds			
Cattery Isolation Pens	-	(500)	(500)
IT and GDPR Fund	-	(559)	(559)
	-	(1,059)	(1,059)
TOTAL FUNDS	<u>252,553</u>	<u>(293,607)</u>	<u>(41,054)</u>

UNRESTRICTED FUNDS

General

General funds are available to be spent in accordance with the charitable objects of the Charity, as the trustees see fit.

Designated Fund - Operating Fund

This fund was established to cover the payment of 6 month's salaries for the Charity's employees in the event that the income should reduce.

RESTRICTED FUNDS

Cattery Isolation Pens

Grants were given to the Charity over several years to fund the build of cattery isolation pens.

New Building Fund - Building

Grants have been received from Jean Sainsbury and L E Andrews to support the development of a new building. The balance represents the written down value of the asset.

IT and GDPR Fund

£5,000 had been received from The Ratcliffe Foundation for the purpose of updating and renewing IT equipment to enable compliance with GDPR.

Rebuilding and Development Fund

This relates to funding received from The Ratcliffe Foundation to be put towards rebuilding and development.

TRANSFERS BETWEEN FUNDS

During the year the trustees agreed to designate an additional £16k from unrestricted funds to the Operating Fund to increase the balance to equate to 6 months' salaries.

21. CONTINGENT ASSETS

At the year end the charity had interests in 2 (2024: 3) legacies not recognised on the basis that such amounts cannot be reliably measured.

Worcestershire Animal Rescue Shelter

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2025**

22. RELATED PARTY DISCLOSURES

During the year ended 30 June 2025 two trustees made unrestricted donations to the charity of £1,092 (2024: one trustee made unrestricted donations totalling £608).

Worcestershire Animal Rescue Shelter

Detailed Statement of Financial Activities
for the Year Ended 30th June 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70,093	75,313
Legacies	809,741	65,596
Grants	5,000	5,000
Donated services and facilities	400	-
	<hr/> 885,234	<hr/> 145,909
Other trading activities		
Fundraising and events	8,713	10,744
Retail sales	23,263	21,115
Room Hire	10,763	10,000
	<hr/> 42,739	<hr/> 41,859
Investment income		
Bank interest	11,626	13,209
Charitable activities		
Pet Plan Income	10,160	9,375
Subscriptions	345	731
Rehoming Fees	30,284	27,060
Stray Dog Contract	12,719	11,562
Greyhound Rescue	820	2,800
	<hr/> 54,328	<hr/> 51,528
Other income		
Wayleave	49	48
	<hr/> 993,976	<hr/> 252,553
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising Events	829	1,051
Just Giving Charges	693	770
	<hr/> 1,522	<hr/> 1,821
Other trading activities		
Goods for resale	9,597	12,692
Investment management costs		
Portfolio management	-	800
Charitable activities		
Wages	160,976	134,213
Social security	7,467	5,009
Pensions	3,519	2,419
Veterinary costs	52,821	44,332
Depreciation on freehold property	26,243	24,710
Depreciation of isolation pens	2,663	2,663
	<hr/> 253,689	<hr/> 213,346

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Worcestershire Animal Rescue Shelter

**Detailed Statement of Financial Activities
for the Year Ended 30th June 2025**

	2025 £	2024 £
Support costs		
Management		
Hire of plant and machinery	-	254
Rates and water	901	1,515
Insurance	4,935	4,381
Light and heat	14,428	14,750
Telephone	2,326	2,340
Postage, stationery & adverts	1,551	1,384
Cleaning and waste collection	3,277	1,770
Sundries	909	1,145
Training	260	1,675
Computer	1,475	3,987
Van expenses	5,554	2,456
Premises expenses	7,147	5,873
Repairs and maintenance	4,231	10,032
Subscriptions	391	303
Bookkeeping	1,450	2,000
Professional fees	4,715	5,153
Depreciation of machinery and office equipment	2,021	2,343
Depreciation of motor vehicles	228	304
	<hr/> 55,799	<hr/> 61,665
 Finance		
Bank charges	2,113	1,188
HMRC interest	8	-
	<hr/> 2,121	<hr/> 1,188
 Governance costs		
Independent examination	2,880	2,095
	<hr/> 2,880	<hr/> 2,095
Total resources expended	<hr/> 325,608	<hr/> 293,607
Net income/(expenditure)	<hr/> <hr/> 668,368	<hr/> <hr/> (41,054)

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