

Charity registration number 515886 (England and Wales)

ANIMALS IN DISTRESS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ANIMALS IN DISTRESS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Whittaker Mrs C Whittaker Miss W Pritchard Mr I Durham Miss E L Redfern
Charity number	515886
Independent examiner	Mr R D Tussie, FCA Tussies Limited 31 Wilmslow Road Cheadle Cheshire UK SK8 1DR

ANIMALS IN DISTRESS

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ANIMALS IN DISTRESS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 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 commissioner, 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objectives and activities of the charity are to provide the care, protection and rehabilitation of sick and abandoned animals in the Greater Manchester area and its environs.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Further work has been carried out this year to ensure continued operations within the sanctuaries:

Irlam Sanctuary

- Rescue and homing of cats has continued in the year

Littleborough Sanctuary

- Rescue and support of wildlife and animals has continued despite difficulties and many more animals have been returned to the wild after treatment of injuries.

Over the year there has been increased support from the public and more volunteer hours than ever before.

Financial review

At the end of the reporting period the trustees were confident in the timely receipt of outstanding funds in relation to legacies left to the charity by individuals in their respective wills.

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.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

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

Mr D Whittaker

Mrs C Whittaker

Miss W Pritchard

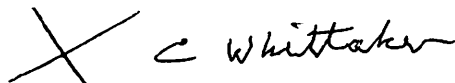
Mr I Durham

Miss E L Redfern

ANIMALS IN DISTRESS

TRUSTEES' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees' report was approved by the Board of Trustees.

A handwritten signature in cursive script, appearing to read 'C Whittaker', is written over a large 'X' mark.

Mrs C Whittaker
Chairperson

21 January 2026

ANIMALS IN DISTRESS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANIMALS IN DISTRESS

I report to the trustees on my examination of the financial statements of Animals In Distress (the charity) for the year ended 31 March 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.

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

Independent examiner's statement

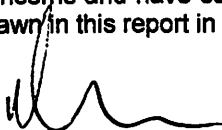
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Mr R D Tussie, FCA

31 Wilmslow Road
Cheadle
Cheshire
SK8 1DR
UK

Dated: 21 January 2026

ANIMALS IN DISTRESS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	419,566	184,462
Other trading activities	4	115,148	122,378
Investments	5	1,758	3,783
Total income		536,472	310,623
Expenditure on:			
Raising funds	6	648	1,431
Charitable activities	7	668,092	659,925
Total expenditure		668,740	661,356
Net expenditure and movement in funds		(132,268)	(350,733)
Reconciliation of funds:			
Fund balances at 1 April 2024		959,593	1,310,326
Fund balances at 31 March 2025		827,325	959,593

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

ANIMALS IN DISTRESS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		759,816		763,168
Current assets					
Cash at bank and in hand		92,462		233,505	
Creditors: amounts falling due within one year	13	(24,953)		(37,080)	
Net current assets			67,509		196,425
Total assets less current liabilities			827,325		959,593
The funds of the charity					
Unrestricted funds	15		827,325		959,593
			827,325		959,593

The financial statements were approved by the trustees on 21 January 2026



Mrs C Whittaker
Chairperson

ANIMALS IN DISTRESS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations			(137,307)		(327,402)
Investing activities					
Purchase of tangible fixed assets		(5,494)		(8,855)	
Investment income received		1,758		3,783	
Net cash used in investing activities			(3,736)		(5,072)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(141,043)		(332,474)
Cash and cash equivalents at beginning of year			233,505		565,979
Cash and cash equivalents at end of year			92,462		233,505

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity Information

Animals In Distress is a charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's commissioner, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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	Nil
Fixtures and fittings	15%
Computers	15%
Motor vehicles	25%

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 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).

1.8 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.

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.

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.9 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.

1.10 Retirement benefits

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

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	69,073	47,876
Legacies	340,643	130,341
Donated goods and services	9,850	6,245
	<u>419,566</u>	<u>184,462</u>

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	9,592	10,188
Shop income	105,556	112,190
	<hr/>	<hr/>
Other trading activities	115,148	122,378
	<hr/>	<hr/>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,758	3,783
	<hr/>	<hr/>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Advertising	648	1,431
	<hr/>	<hr/>

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	2025 £	2024 £
Staff costs	405,937	378,428
Depreciation and impairment	8,846	9,813
Rents, rates & water	24,569	20,976
Light & heat	38,754	50,504
Repairs & maintenance	8,076	16,512
Motor Vehicle expenses	20,562	19,772
Accountancy Fees	9,203	9,940
Insurance	4,994	7,646
Vet fees	40,487	42,022
Publication costs	49	164
Sundry	2,710	3,973
Legal & Professional fees	-	1,096
Animal feeds & cleaning	91,902	85,420
Telephone & Internet	5,343	4,773
Bank Charges	1,065	921
Repairs made to roads at Field of Dreams site	5,595	7,965
	<u>668,092</u>	<u>659,925</u>
	<u>668,092</u>	<u>659,925</u>
Analysis by fund		
Unrestricted funds	<u>668,092</u>	
	<u>668,092</u>	
For the year ended 31 March 2024		
Unrestricted funds		<u>659,925</u>
		<u>659,925</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>8,846</u>	<u>9,813</u>

9 Trustees

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

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	18	21
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	374,705	353,118
Social security costs	23,689	18,722
Other pension costs	7,543	6,588
	<u>405,937</u>	<u>378,428</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	716,051	82,169	65,170	77,580	940,970
Additions	-	5,494	-	-	5,494
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	716,051	87,663	65,170	77,580	946,464
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 April 2024	-	52,930	56,841	68,031	177,802
Depreciation charged in the year	-	5,210	1,249	2,387	8,846
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	58,140	58,090	70,418	186,648
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 31 March 2025	716,051	29,523	7,080	7,162	759,816
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	716,052	29,239	8,328	9,549	763,168
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ANIMALS IN DISTRESS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	20,173	14,599
Accruals and deferred income	4,780	22,481
	<u>24,953</u>	<u>37,080</u>

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,543</u>	<u>6,588</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.

15 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 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>959,593</u>	<u>536,472</u>	<u>(668,740)</u>	<u>827,325</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>1,310,326</u>	<u>310,623</u>	<u>(661,356)</u>	<u>959,593</u>

16 Events after the reporting date

On the 31st of December 2025 a fire occurred at one of the charities freehold properties, the fire it believed to be caused by a fault in the electrical consumer unit.

A claim is ongoing with the insurers as of the signing date of the accounts and an estimate can not currently be made on the recoverability of costs related to the fire itself.

17 Related party transactions

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