REGISTERED CHARITY NUMBER: 202037

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

GKP (Ampthill) Limited
3 Doolittle Yard
Froghall Road
Ampthill
Bedfordshire
MK45 2NW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

The Charity's objectives follow those of the National RSPCA. This entails preventing cruelty, promoting kindness and alleviating suffering to animals, in particular within the Branch area and in accordance to the policies of the National RSPCA.

RSPCA Bedfordshire North aims to achieve this by rehoming animals which are brought into their care both by RSPCA Inspectors and the general public. These animals are often abandoned or have been mistreated. All animals in Branch care receive veterinary treatment, vaccination, neutering, microchipping, flea treatment, wormer and are assessed for rehoming.

The Branch continues to offer advice to the public in matters concerning animal welfare, rehoming and adoption.

Public benefit

The trustees have read the general guidance provided by the Charity Commission with regard to a statement on the benefit to the public. The charity has established activities to achieve its objectives for public benefit. The charity aims to achieve these objectives by promoting the work and objects of the National RSPCA. Providing support to those people whose animals are in need, promoting good care and welfare of animals and by rehoming abandoned or mistreated pets. All of this activity is carried out within the Branch area.

Volunteers

The Branch continues to offer volunteering opportunities within our shops in both Bedford and Kempston.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In 2025 re-homing continued to be slow with very few animals coming to us via Inspectorate. However we have now recruited a small number of foster carers for both Cats and Rabbits this has enabled us to continue our work with caring and re homing animals in need. We re-homed a total of 44 cats, 17 rabbits and 4 Guinea pigs. In addition the Charity spent £11,605.85, through our animal welfare veterinary aid scheme, helping 148 pets and their owners during the year. This is more than previous years and shows there is still a huge need for help of this kind.

Fundraising activities

Despite challenging trading conditions across the retail sector, our Bedford charity shop has continued to perform strongly, maintaining a high level of sales and donations.

The charity's second shop in Kempston has shown significant improvement over the year and is now performing much better, with positive customer feedback and continued local support. While there is still potential for further growth, progress to date is very encouraging.

During the year, the charity also introduced new fundraising initiatives. These included a successful "bag sale" event, where supporters were invited to fill a large bag of clothing for £10, and a well-received Christmas wreath-making event. Both activities helped to raise valuable funds while also engaging the local community.

We also partnered with a local pet store Jollyes and did a number of events on various Saturdays through the year in their store where we took donations and advised on Pet welfare and offered our neutering vouchers. They also assisted us in collecting for our food bank.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

FINANCIAL REVIEW

Financial position

The total income for the year ended 31st December 2025 was £196,493 (2024: £174,939). This represented an increase from 2024 of 12%.

Expenditure for the year was £173,667 (2024: £152,223). This represented an increase of 14%.

This gave the Branch a surplus of £22,826 for the year (2024: £22,716).

Reserves policy

The charity currently has £165,761 of unrestricted funds. There were no restricted funds as at 31 December 2025. This equates to just over 12 months of normal running costs.

FUTURE PLANS

The ongoing impact of the cost of living crisis continues to be felt within the community, and we are receiving an increasing number of requests for assistance from pet owners struggling to care for their animals.

Through our animal welfare scheme, we will continue to provide support with veterinary costs, and our animal food bank remains an important resource for those finding it difficult to feed their pets.

We have also begun exploring additional ways of generating income through online activity and have started selling items on platforms such as eBay and Vinted. It is our intention to continue to grow this area of fundraising in the coming year.

In order to expand our capacity, it is our intention to recruit more foster carers, enabling us to take in a greater number of animals with a view to rehabilitating and re homing them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The RSPCA Bedfordshire North Branch is a registered charity, no. 202037 and is governed by National RSPCA Branch Rules dated 1 January 2012

Organisational structure

The charity is organised so that the board of trustees vote in order for decisions to be made. Trustees meet at least six times per year. The day to day running of the branch is overseen by the Trustees, with the support of the Branch Partnership Manager (BPM), who is employed by the National RSPCA. The BPM works very closely with the Branch Manager, other employees and volunteers. Ad hoc expenditure is approved by the Branch Manager; major decisions and expenditure are approved by the Trustees.

Acknowledgements

The trustees would like to express their sincere appreciation to everyone who has supported our work throughout 2025.

We are extremely grateful to our donors, whose generosity continues to make our vital, life-saving work possible.

We would also like to thank our customers for their ongoing support through our charity shops and events, which play a crucial role in funding animal welfare services within our community.

To our staff and volunteers, we extend our heartfelt thanks for your continued dedication, compassion, and hard work. Your commitment remains at the core of everything we do, and we are truly grateful for the care and effort you give to animals in need.

Together, we continue to make a positive and lasting difference to the lives of vulnerable animals.

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The RSPCA National Society administers the Branch legacy scheme on behalf of the branch, for which they receive a 2.5% fee This fee is deducted from any legacy when remitted to the branch.

The Branch purchases goods from the RSPCA National Society for its own use & sale within the charity shop. In addition, the Branch receives a share of the national Door to Door fundraising donation.

The Branch also works with the local RSPCA Inspectorate (employed by the National Society) to fulfil its charitable objectives.

Risk management

The ability to grow sales through our shops is an ongoing and principal risk for the Charity. The number of people facing financial hardship as a result of the cost of living crisis creates a risk in relation to animal welfare. Many people are continuing to find it hard to care for pets acquired during lockdown. The Charity continues to be reliant on donations from the general public which are not guaranteed.

Recruitment and training of volunteers is a continued risk for the Charity.

Once again the Branch Manager worked extremely hard during the year to identify any income generation opportunities and apply for grand funding wherever possible.

The Trustees regularly review finances at Board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

202037

Principal address

9 Thurlow Street
Bedford
Bedfordshire
MK40 1LR

Trustees

Mrs J Waller (Chairperson)
Mr S R Mason (Treasurer)
Mrs L Swift (Secretary)
Mrs E Parsons
Mrs A R Doherty
Mrs S Haywood

Independent Examiner

GKP (Ampthill) Limited
3 Doolittle Yard
Froghall Road
Ampthill
Bedfordshire
MK45 2NW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2025

Approved by order of the board of trustees on 17/6/2026 and signed on its behalf by:

Mrs J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Bedfordshire North Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Bedfordshire North Branch (the Trust) for the year ended 31 December 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

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.

Miss T Aldwin ACA

GKP (Ampthill) Limited
3 Doolittle Yard
Froghall Road
Ampthill
Bedfordshire
MK45 2NW

Date: 10 July 2026.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,480	4,500	39,980	37,860
Other trading activities	3	155,401	-	155,401	135,858
Investment income	4	1,062	-	1,062	1,128
Other income		50	-	50	93
Total		191,993	4,500	196,493	174,939
EXPENDITURE ON					
Raising funds	5	145,994	-	145,994	129,804
Charitable activities	6				
Adoption & welfare		20,573	4,500	25,073	19,068
Other	7	2,600	-	2,600	3,351
Total		169,167	4,500	173,667	152,223
NET INCOME		22,826	-	22,826	22,716
RECONCILIATION OF FUNDS					
Total funds brought forward		142,935	-	142,935	120,219
TOTAL FUNDS CARRIED FORWARD		165,761	-	165,761	142,935

The notes form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	11,301	-	11,301	12,804
CURRENT ASSETS					
Debtors	12	34,068	-	34,068	31,695
Cash at bank and in hand		124,411	-	124,411	113,594
		158,479	-	158,479	145,289
CREDITORS					
Amounts falling due within one year	13	(4,019)	-	(4,019)	(15,158)
NET CURRENT ASSETS		154,460	-	154,460	130,131
TOTAL ASSETS LESS CURRENT LIABILITIES		165,761	-	165,761	142,935
NET ASSETS		165,761	-	165,761	142,935
FUNDS	15				
Unrestricted funds				165,761	142,935
TOTAL FUNDS				165,761	142,935

The financial statements were approved by the Board of Trustees and authorised for issue on ...17/6/2026..... and were signed on its behalf by:

Mrs J Waller - Trustee

Mrs L Swift - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 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.

The financial statements have been prepared on the historical cost basis.

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

Going concern
During 2026 the charity is expected to incorporate as a Charitable Incorporated Organisation. All activities will transfer to the new legal structure on a going concern basis, and accordingly the financial statements have been prepared on the going concern basis.

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.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.

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.

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

continued...

1. ACCOUNTING POLICIES - continued

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

Short leasehold	- Straight line over 5 years
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	2,137	11,313
Gift aid	2,062	2,911
Legacies	10,000	1,515
Grants	4,500	-
Subscriptions	762	305
Door to door donation	20,519	21,816
	39,980	37,860

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

	2025	2024
	£	£
Pets at Home Foundation	4,500	-

continued...

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,843	355
Shop income	142,334	131,570
Adoption income	6,380	3,660
Rags income	724	36
Online sales	1,557	237
Commissions received	1,563	-
	155,401	135,858

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,062	1,128

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Cost of goods sold	447	298
Branch contribution	110	551
	557	849

Other trading activities

	2025	2024
	£	£
Staff costs	69,298	59,409
Rent & rates	55,011	52,325
Light & heat	6,194	3,171
Insurance	1,640	507
Other motor & travel	50	-
Telephone & internet	1,851	1,763
Other office costs	949	797
IT software & consumables	1,898	1,830
Refuse & cleaning	687	348
General expenses	1,848	1,259
Storage rental	-	2,888
Bank charges	1,911	2,379
Repairs & maintenance	4,100	2,279
	145,437	128,955

Aggregate amounts	145,994	129,804

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Adoption & welfare	25,073

7. OTHER

	2025 £	2024 £
Support costs	2,600	3,351

Other costs include Independent Examiners fees of £945 (2024: £900)

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

One trustee (2024: two trustees) was reimbursed expenses during the year totalling £50 (2024: £83).

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	76,880	58,571
Other pension costs	1,311	838
	78,191	59,409

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

	2025	2024
Office	1	1
Shop	5	4
	6	5

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,860	-	37,860
Other trading activities	135,858	-	135,858
Investment income	1,128	-	1,128
Other income	93	-	93
Total	174,939	-	174,939
EXPENDITURE ON			
Raising funds	129,804	-	129,804
Charitable activities			
Adoption & welfare	19,068	-	19,068
Other	3,351	-	3,351
Total	152,223	-	152,223
NET INCOME	22,716	-	22,716
RECONCILIATION OF FUNDS			
Total funds brought forward	120,219	-	120,219
TOTAL FUNDS CARRIED FORWARD	142,935	-	142,935

continued...

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2025	3,898	324	21,660	1,740	27,622
Additions	-	-	895	-	895
At 31 December 2025	3,898	324	22,555	1,740	28,517
DEPRECIATION					
At 1 January 2025	988	62	12,818	950	14,818
Charge for year	650	65	1,404	279	2,398
At 31 December 2025	1,638	127	14,222	1,229	17,216
NET BOOK VALUE					
At 31 December 2025	2,260	197	8,333	511	11,301
At 31 December 2024	2,910	262	8,842	790	12,804

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	1,723
Other debtors	28,235	24,139
Prepayments and accrued income	5,833	5,833
	34,068	31,695

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,457	14,003
Taxation and social security	662	255
Other creditors	900	900
	4,019	15,158

continued...

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	51,000	51,000
Between one and five years	166,667	182,667
In more than five years	83,616	118,616
	301,283	352,283

15. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	142,935	22,826	165,761
TOTAL FUNDS	142,935	22,826	165,761

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	191,993	(169,167)	22,826
Restricted funds			
Restricted	4,500	(4,500)	-
TOTAL FUNDS	196,493	(173,667)	22,826

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	120,219	22,716	142,935
TOTAL FUNDS	120,219	22,716	142,935

continued...

15. 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	174,939	(152,223)	22,716
TOTAL FUNDS	174,939	(152,223)	22,716

Restricted funds
A grant was received during the year from Pets at Home Foundation to support to the veterinary health scheme (assisting public with costs of neutering and emergency care).

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,137	11,313
Gift aid	2,062	2,911
Legacies	10,000	1,515
Grants	4,500	-
Subscriptions	762	305
Door to door donation	20,519	21,816
	39,980	37,860
Other trading activities		
Fundraising events	2,843	355
Shop income	142,334	131,570
Adoption income	6,380	3,660
Rags income	724	36
Online sales	1,557	237
Commissions received	1,563	-
	155,401	135,858
Investment income		
Deposit account interest	1,062	1,128
Other income		
Other income	50	93
Total incoming resources	196,493	174,939
EXPENDITURE		
Raising donations and legacies		
Cost of goods sold	447	298
Branch contribution	110	551
	557	849
Other trading activities		
Wages	67,987	58,571
Pensions	1,311	838
Rent & rates	55,011	52,325
Light & heat	6,194	3,171
Insurance	1,640	507
Other motor & travel	50	-
Telephone & internet	1,851	1,763
Other office costs	949	797
Carried forward	134,993	117,972

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2025

	2025	2024
	£	£
Other trading activities		
Brought forward	134,993	117,972
IT software & consumables	1,898	1,830
Refuse & cleaning	687	348
General expenses	1,848	1,259
Storage rental	-	2,888
Bank charges	1,911	2,379
Repairs & maintenance	4,100	2,279
	145,437	128,955
Charitable activities		
Wages	8,893	-
Veterinary costs	9,248	13,125
Boarding	-	(50)
Irrecoverable VAT	4,533	3,590
Depreciation of tangible fixed assets	2,399	2,403
	25,073	19,068
Support costs		
Governance costs		
Accountancy and IE fees	1,760	2,590
Legal fees	165	73
Consultancy fees	675	688
	2,600	3,351
Total resources expended	173,667	152,223
Net income	22,826	22,716