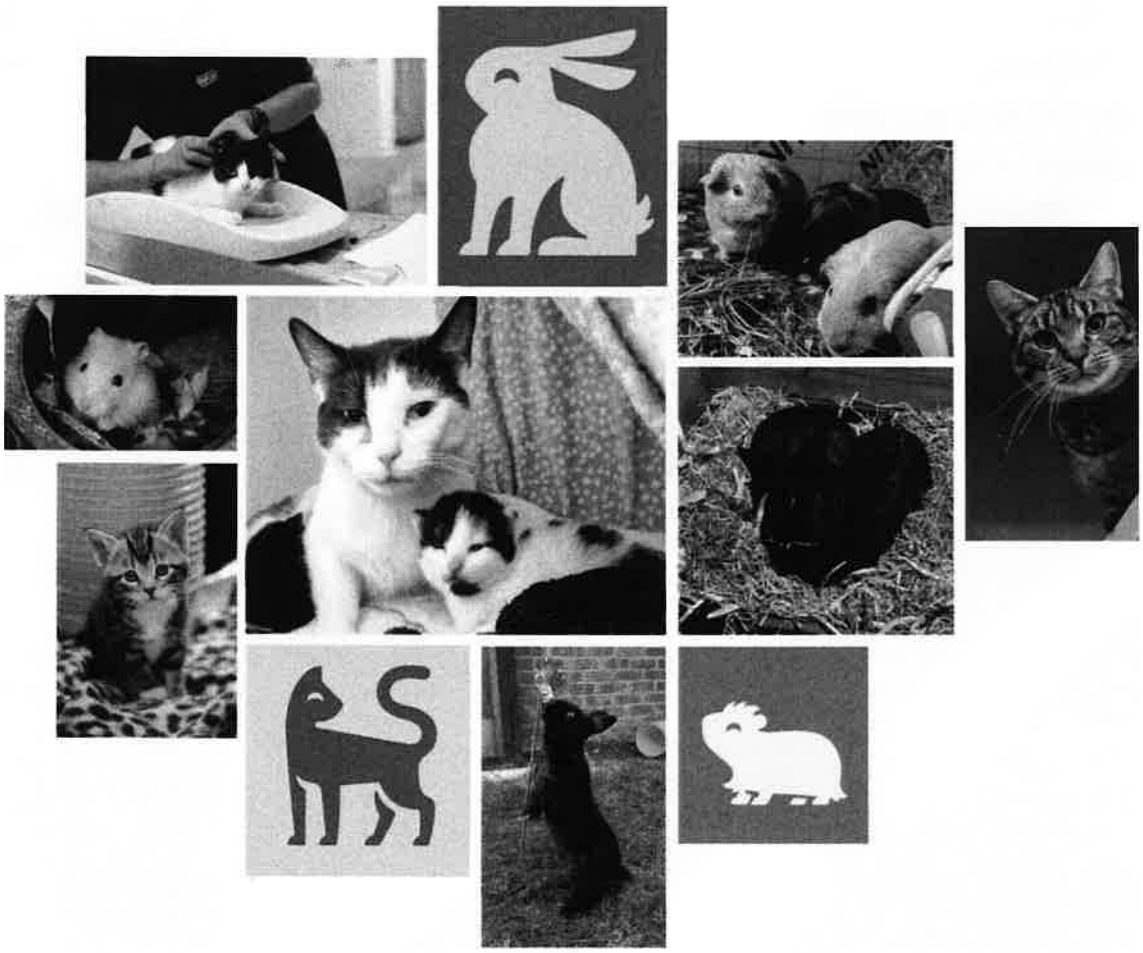
RSPCA
SURREY EAST BRANCH

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) SURREY EAST BRANCH



Registered Charity Number - 202280/1210480

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TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Reference And Administrative Details

CHARITY NUMBER	202280 / CIO 1210480
TRUSTEES	Mr Richard Osborne (Chair) Mrs Kate Caulkin (Vice-Chair) Miss Sara Kortenray Mrs Charlotte Parkes (Treasurer) Miss Susan Dalton Miss Georgina Day (co-opted Trustee June 2025) Miss Amy King (Secretary) (co-opted Trustee October 2025) Mr Mark Mullan (co-opted Trustee December 2025)
PRINCIPAL ADDRESS	RSPCA Surrey East Branch C/O RSPCA Headquarters Parkside Building Chart Way Horsham RH12 1XH
INDEPENDENT EXAMINER	David Wheeler FCCA Cheeld Wheeler & Co Chartered Certified Accountants Redhill Chambers 2d High Street Redhill Surrey RH1 1RJ
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Co-Operative Bank Plc 1 Balloon Street Manchester M60 4EP United Trust Bank One Ropemaker Street London EC2Y 9AW

	Nationwide Building Society Nationwide House Pipers Way Swindon Wiltshire SN38 1NW
HR CONSULTANTS	Acton Jennings 53 Westfield Road Wakefield WF4 6HU
PAYROLL SERVICES	David Wheeler FCCA Cheeld Wheeler & Co Chartered Certified Accountants Redhill Chambers 2d High Street Redhill Surrey RH1 1RJ



Structure, Governance and Management

On 1 December 2025, RSPCA Surrey East transferred its operations from RSPCA Surrey East 202280, an unincorporated association to RSPCA Surrey East 1210480, a Charitable Incorporated Organisation (CIO). The objects of the two charities remained the same as did the branch area. All assets of the unincorporated association were transferred to the CIO and the old charity will be closed once these accounts have been approved. The charities operate as a separately registered branch of the National RSPCA.

Trustees are appointed to the committee by election by the branch members at the Annual General Meeting (AGM) or co-opted during the year by the Trustees at a monthly committee meeting. The committee consists of at least four and not more than fourteen eligible branch members, plus up to three co-opted Trustees (who need not be branch members). The committee may appoint a replacement committee member from eligible branch members to fill any casual vacancy. The committee has three defined officer roles being the Chair, the Treasurer and the Secretary. In addition to these three officer roles the charity also appoints a Vice-Chair at the AGM.

The charity employs a Branch Manager to deliver the day-to-day operations of the charity, and the Branch Manager has been given limited financial delegations in accordance with our Delegations Matrix.

The charity also employs an Animal Welfare Officer to support the Branch Manager in the day-to-day operations of the branch and especially the administration of our animal welfare assistance, and supporting our Inspectorate with the rescue and transportation of animals between rescue centres or temporary homes. An Animal Welfare Officer also manages our foodbank initiatives, our social media campaigns and delivers our training for our education programmes.

The charity committee meets regularly, usually on a monthly basis (either in person or virtually), to administer and discharge our obligations and ensure the charity is being managed accordingly.

Trustees Responsibilities

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of detection of fraud and other irregularities.

Objectives And Activities

The objectives of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) are to promote kindness and to prevent or suppress cruelty to animals. The objects of the branch are to promote the work and objects of the RSPCA, with particular reference to the local area of the branch, by all lawful means and in accordance with the policies of the RSPCA.

The main objectives of the branch are:

- Providing accommodation and necessary veterinary care for animals rescued by RSPCA Inspectors and RSPCA Animal Rescue Officers;
- Financial assistance to eligible owners who cannot afford to pay the full cost of their animals' veterinary treatments and/or neutering;
- Where necessary, undertaking home visits for potential adopters and follow up post-homing visits;
- Supporting the work of our southeast region RSPCA centres;
- Raising funds to meet the cost of this work – including collections, donations, fundraising events and legacies. Neither the RSPCA nor the Surrey East branch receives any Government funding.

During 2025, the branch also recruited and employed a new Animal Welfare Officer to work with our Branch Manager to deliver our objectives.

Public Benefit

The Trustees have reviewed the outcomes and achievements of our objectives and activities at each monthly committee meeting throughout 2025 to ensure they remain focused on our charity's aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The branch's animal welfare work, although regional and local in nature, benefits society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the branch's main activities in 2025 and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty or suffering to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities Pursued for the Public Benefit

Inspectorate Support

We support our local RSPCA Inspectors and Animal Rescue Officers by taking in, where we can, and free of charge, mistreated or abandoned and injured animals or by paying for the temporary boarding of animals whilst they wait to be transferred to an RSPCA centre or rehomed with an adopter or fosterer. The RSPCA Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The work is key to 'the prevention or suppression of cruelty' part of the RSPCA's objects and promotes humane sentiments towards animals, which involves moral benefit to humankind as a whole.

Animal Welfare Assistance

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people in our branch area on state benefits. We do this through a voucher scheme and through the administration of our animal welfare assistance processes and procedures. The work benefits those in our branch area on means-tested state benefits by giving them financial help to obtain care and treatment for companion animals in need of veterinary assistance.

Neutering and Microchipping

We provide subsidised neutering and microchipping of companion animals in our local branch area for those on state benefits. We do this through a voucher scheme. This work helps to control companion animal populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting and facilitating responsible pet ownership.

Cat and Kitten Rehoming Partnerships

We provide and fund, through cat pod rental agreements with the RSPCA Canterbury Branch, the RSPCA Sussex North & Brighton and the RSPCA Ashford Branch, temporary space for cats either rescued by the RSPCA Inspectors or Animal Rescue Officers in our branch area or from the National Society Animal Logistics waiting list. The RSPCA Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The work is key to 'the prevention or suppression of cruelty' part of the RSPCA's objects and promotes humane sentiments towards animals, which involves moral benefit to humankind as a whole.

Animals in our direct or indirect care receive veterinary treatment, vaccinations, neutering, microchipping and are assessed for rehoming suitability. This work helps to control the incidence and spread of disease and suffering within companion animals through vaccinations and neutering.

Rabbit Unit Support

Following our grant contribution in 2024 to the RSPCA Canterbury and District Branch, we support providing temporary space for rabbits, guinea pigs, hamsters and rats in the renovated "Hop House" Rabbit Unit while they are either found new homes with loving families or they are case animals needing to be kept safe whilst investigations are completed. The work is key to 'the prevention or suppression of cruelty' part of the RSPCA's objects and promotes humane sentiments towards animals, which involves moral benefit to humankind as a whole.

Wildlife Support

We help find safe space, free of charge, for lost and injured domestic and wild animals within our branch area. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both directly and via the RSPCA National Society's national call centre) from the public about animals in our branch area. The public benefits from knowing that we can intervene to assist animals in need where reported.

Branch Volunteer Opportunities

We provide volunteering opportunities for those who wish to support our work, including trusteeship, operational volunteers, fostering and fundraising. This benefits local people and companies within our branch area by providing the possibility of doing work with or supporting animals, which is both compassionate and rewarding. Volunteers are at the heart of the RSPCA's mission. By giving their time, skills, and compassion, RSPCA volunteers not only improve the daily lives of vulnerable animals but also strengthen community awareness and advocacy for their protection. Their dedication enables the charity to reach more animals in need and to continue its work with greater impact.

Food Bank Support

We provide animal food to local food banks through our voucher scheme with Pets at Home. On a quarterly basis we use our vouchers to purchase pet supplies and food. We also collaborate with our neighbouring branches to collect their surplus supplies and food to ensure that nothing is wasted. This work benefits our local community by providing animal food and supplies to families who are on a low income.

Training and Education

Through our new Animal Welfare Officer we have delivered educational presentations on animal welfare to local schools, scouts and other groups.

In November, one of our Trustees and our Animal Welfare Officer provided rabbit training to the staff at RSPCA Canterbury and District Branch, covering nutrition, environment, behaviour, health and mental wellbeing.

Principal Risks and Uncertainties

The Trustees actively review the risks which the branch faces on a regular basis through our risk register, which is monitored at our monthly committee meetings, which covers both operational and financial reviews. The Trustees also examine other less frequent operational and business risks which the branch faces and confirm that they have established systems to mitigate the most significant risks, which have been identified as:

- Insufficient Trustees for the branch to continue;
- Insufficient Trustees, Staff and/or volunteers to undertake the activities of the branch including, but not limited to, administration of the AWA and fundraising;
- Non-compliance with applicable regulations/law;
- Significant loss of income;
- Insufficient income generation to sustain activities;
- Loss or reduction in reputation.

Health and Safety

The Trustees are committed to maintaining high standards of health and safety and have policies and procedures in place which outline how we achieve this. We have further strengthened our policies to ensure we are appropriately managing and mitigating all the risk associated with employing our Branch Manager and Animal Welfare Officer. These policies are reviewed, at least annually, to ensure that they remain up to date with any applicable changes.

Financial Review

Our branch income for 2025 was £113,785 (2024: £177,893) and our expenditure for 2025 was £118,697 (2024: £124,217) which resulted in net expenditure for 2025 of £4,912 (2024: excess income over expenditure of £53,675).

In 2025, the branch's income was significantly increased due to the receipt of a number of legacy donations. These included:

- Donation from Ms Talbot of £27,285
- Donation from Ms Singh of £27,258
- Donation from Ms Aston of £8,485

The Trustees would like to state that we are very grateful to receive all these donations.

At the end of 2025, we also received notification from the National Society of three further legacies which are being processed and will now roll over into 2026. These estimated donations include:

- Donation from Ms Higginson of £291
- Donation from Ms Trusler of £83,661
- Donation from Ms Ward of £5,000
- Donation from Mr Cunningham of £7,121

Again, the Trustees would like to acknowledge these legacies and thank the donors.

On 31 December 2025 we held reserves of £259,172 (2024: £264,084) of which £62,100 is in restricted funds for the ongoing employment of our Animal Welfare Officer, £74,251 is in restricted funds following the boundary change with the RSPCA Purley Branch in 2023, and £122,821 is in general funds.

Our reserves and investment policy is to hold suitable levels of reserves. We do not knowingly invest in anything which causes harm to animals directly or indirectly.

Reserves Policy

The reserves policy for the National Society is to maintain a level of unrestricted funds, not committed or invested in tangible fixed assets (free reserves) that will enable the charity to ensure continuity of activity and the ability to adjust, in a controlled and measured way, to any significant changes in resources or demands.

The Trustees estimate that an appropriate level of unrestricted reserves for our branch will be 12 months running costs. Should no new funds come into our charity, 12 months is felt to be the length of time needed to react and significantly increase our fundraising activities and therefore a reserve of this level is felt necessary to maintain our current level of activity and support to beneficiaries.

On 31 December 2025, our existing level of unrestricted reserves is 13 months of current expenditure. In 2026, we are expecting the four legacies currently being administered to be paid to the branch. Our Branch Manager and Animal Welfare Officer are also planning a number of events for 2026 and have further increased our online fundraising capacities.

CHARITABLE ACTIVITIES

In 2025, the RSPCA Surrey East Branch continued to fulfil its charitable objects through delivering the following primary activities:

- Supporting the RSPCA Inspectorate (Inspectors and Animal Rescue Officers) through financial support and through our new Animal Welfare Officer;
- Providing financial support to members of the public through our Animal Welfare Assistance scheme;
- Subsidised neutering and microchipping for pet custodians; and
- Facilitating the rehoming of cats through our cat pods rental agreements with three other RSPCA branches in the Southeast.

During 2025, we continued to offer assistance to the National Society's Inspectorate and their Animal Collection Team. The assistance offered primarily included two activities. The first was covering the cost of temporary private boarding due to the lack of immediate available space in the animal centres run by the RSPCA National Society. The second was the service provided by our new Animal Welfare Officer who we recruited in June 2025. Our new Animal Welfare Officer is able to support the Inspectorate by dealing with lower priority cases, such as assisting with cat neutering jobs, and by helping with the transportation of animals between rescue centres or from a rescue centre to a temporary home. Our Animal Welfare Officer also co-ordinates our cat rental pods, prioritising the intake of inspectorate animals where possible.

The branch also provides financial support to the Inspectorate by paying for the cost of wild animals who have been hurt and collected by the RSPCA and taken to Wildlife Aid in Leatherhead, Surrey (a charity that specialises in the rehabilitation and release of wildlife). This scheme provides a much-needed local solution for the Inspectorate to use to transport injured or sick wildlife, which in turn reduces animal suffering and reduces the travelling time for the Inspectorate (or their volunteers), thus enabling them to spend more time helping other animals in need. We have been operating this scheme for a number of years now and the Trustees would like to thank our colleagues at the RSPCA Guildford and Epsom Branch for their continued administration of this scheme.

In 2025, our Animal Welfare Assistance (AWA) scheme was still our biggest activity to support our local community by helping those on means-tested benefits with the costs of emergency veterinary treatment. During the year, we supported 140 treatments (2024: 126), including 91 dogs, 43 cats, 3 hamsters, 1 rabbit and 1 guinea pig, who received much-needed veterinary care, which supports our objectives.

Through our 6 cat pods that we rented from the RSPCA Canterbury Branch (2), RSPCA Ashford Branch (2), and RSPCA Brighton & The Heart of Sussex (2), we have also successfully supported the rehoming of 47 cats helping them find loving families and a new future.

Following our £50,000 contribution to the RSPCA Canterbury Branch in 2024 to help them renovate and staff their "Hop House" Rabbit Unit after it was mothballed a few years earlier, we worked with the Canterbury Branch Manager to open the rabbit unit in June 2025. A few of our Trustees visited the rabbit unit prior to its opening and took additional supplies that we had bought with our VIP Lifeline vouchers from Pets at Home. Since June the new and improved hop house has helped 45 residents (19 rabbits, 20 guinea pigs, 4 hamsters and 2 rats). 40 of these residents were transferred in from the Inspectorate and hospitals logistics waiting lists. 5 of these residents were signed over from members of the public. Of these 45 temporary residents, all have been rehomed except the "case" guinea pigs due to the prosecution case still ongoing.

In 2025 we helped reduce the risk of unwanted puppies and kittens (both cat and rabbit) within our branch area, we neutered 49 animals (2024: 41). This was split between 31 dogs, and 18 cats. Our Animal Welfare Officer also organised the neutering of 11 cats during welfare jobs in the local area.

As Cats Protection withdrew their neutering scheme in 2024, we had expected a rise in the number of cats the branch would have to neuter, but this does not seem to have occurred.

In 2025, the branch also continued to utilise our quarterly Pets at Home VIP Lifeline voucher scheme, and through this scheme, we bought pet food, bedding and supplies to the value of £1,327. We donated some of these to the RSPCA Canterbury and District Branch to help them open their "hop house" in June with enough supplies. We have also used these supplies, alongside kind donations of surplus supplies from the RSPCA North Sussex and Brighton Branch, to take to food banks in our branch area to donate to families with pets who are struggling to afford their bills. Finally, we also secured a grant for food bank supplies.

Our Animal Welfare Officer, Robyn has become a regular helper at these food banks and attends the Caterham Foodbank, the Redhill Foodbank, the Horley Foodbank, and Whyteleafe Foodbank. Robyn uses these opportunities to also educate those attending about animal welfare and the other support services we provide.

In 2025 our branch secured veterinary discounts for our Animal Welfare Assistance scheme, including fixed, subsidised neutering, microchipping, consultation fees, euthanasia and communal cremation fees. This provides financial support to pet custodians in our branch area struggling with vet bills and also reduces our financial exposure.

Some standout Hop House residents who touched the hearts of staff.

An Inspector brought Thumper in as part of a large intake of rabbits from an unsuitable hoarding situation.

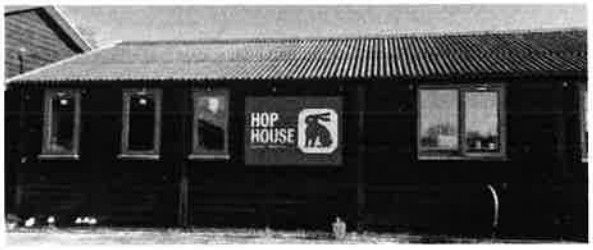
Thumper had spent his life under a bed in a one-bedroom flat with multiple rabbits, guinea pigs, 20 cats and 4 terriers. After neutering and other veterinary care, Thumper was adopted and immediately bonded brilliantly with his new wife - Penguin.



Thumper & Penguin

HOP HOUSE
EAST KENT . SURREY EAST

Peter was very withdrawn. It took a long time for him to adjust to eating the appropriate diet and to learn to 'play'. Then one day we saw him throwing his 'cups around'!! Adoption changed Peter's life. Bonding with his matching wife has transformed him and he now enjoys companionship and the good life.





Peter & his matching partner



Hedwig & his new ladies

Hedwig the guinea pig was found abandoned outside in a broken and dirty pet carrier. He was found with another guinea pig, who sadly was so sick he had to be euthanised on welfare grounds. Hedwig's story is a happier one - with overgrown claws trimmed, the right diet and a full vet check, he was given a clean bill of health and a month later went to live in his new home with his harem of wives!

Three guinea pigs rescued after being found crammed into tiny outdoor hutches full of faeces, stacked on top of each other with over a hundred other guinea pigs and rabbits being used for backyard breeding.

This trio now live with their new friend Toffee in luxury accommodation having been adopted by one of our staff team!



Bonbon, S'more & Milky

Animal Welfare Assistance provided in 2025

Month	Veterinary treatment	Neutering
January	12	3
February	9	3
March	9	0
April	23	12
May	15	7
June	7	0
July	21	5
August	7	2
September	15	1
October	10	4
November	9	8
December	3	4
TOTAL	140	49

In addition, everything above we organised and delivered two successful Responsible Dog Ownership summer events with Tandridge Council.

Finally, to enable our Animal Welfare Officer to be a visible presence within our Branch Area we purchased a fully equipped and livered vehicle.

CHAIR'S STATEMENT FOR 2025 RSPCA SURREY EAST BRANCH

Thinking about what to say in my statement this year and reflecting back on 2025 I do feel a huge sense of accomplishment and pride in what we have collectively achieved within our Branch but also in collaboration with other Branches. I have wanted us to be a catalyst for better for cross branch working and I feel 2025 has shown us positive green shoots! This year has seen another evolution of our Branch towards a vision I have held for a while.

There is so much to highlight and so much to be excited about that I can't cram it all into this statement, so I have pulled out some of our special stories and achievements.

Firstly, for me, our biggest achievement was the recruitment of our first Animal Welfare Officer in June 2025, and I'd like to thank Kate and Berny for making this happen. I can still remember presenting this initiative to the Trustees of the Friends of South Godstone prior to the closure of the South Godstone Animal Centre. It has taken us a while to find the stability and structure to finally take the plunge, but wow what a difference this role has already made. This is all down to Robyn, who was our successful applicant. Robyn not only brings passion, commitment and inspiration, but she also has significant experience after working for the RSPCA North Sussex and Brighton Branch for a number of years. This has meant she has hit the ground running and immediately helped us improve our services. These improvements are vast but include negotiating better rates with vets in our branch area to secure cheaper treatments for those seeking support through our animal welfare assistance programme and regular attendance at the foodbanks in our branch to donate pet supplies for those who need them. Thank you to Robyn, and I look forward to continuing to work with you.

Next for me are the 50 plus cats we have helped secure new, loving homes for through our partnerships with the RSPCA Canterbury and District, RSPCA Kent, Ashford, Tenterden and District and RSPCA North Sussex and Brighton branches. We rent 6 cat pods, which we use to temporarily house cats (and kittens) who have either been transferred in from the national waiting list or rescued by our branch. I must admit that tracking these successes throughout the year through our monthly Branch Manager's Report, which does include very cute pictures, has warmed my heart and really boosted my resolve. It is nice to be able to see the recipients of our support as a lot of what we do can feel faceless at times. I'd like to thank Berny and Robyn for administering and improving this service throughout the year.

Last year we had the bold decision to donate £50,000 to the RSPCA Canterbury and District Branch to help them renovate and reopen their mothballed "hop house" rabbit unit. It had been closed for a number of years and working with Natalie, their Branch Manager, in the first half of 2025 we collectively opened its doors in June. Since then, the hop house has had over 40 residents, including rabbits, guinea pigs, hamsters and rats. I'd like to thank Susan and Georgie for coming with me to visit the rabbit unit and spend time at the Canterbury animal centre. A few photos are included in this Annual Report as well as a few special stories from Natalie.

Another huge achievement in 2025 was our branch becoming a Charitable Incorporated Organisation (CIO) which we achieved in December. This is a legal structure in England and Wales specifically for charities and is an important step forward in the evolution of our branch. It provides our branch with a separate legal personality, it provides limited liability for Trustees protecting them from personal liability for the charity's debts and it provides simplified regulation which allows us to enter into contracts, employ staff directly and own property. I'd like to take this opportunity to give my special thanks to Sara who has steered me and the committee through this process. I appreciate the time and energy you have committed.

One of my main focuses for 2025 was to bring greater resilience and depth into the committee through further Trustee recruitment. We launched a campaign in the Spring. We had a slow start, but thankfully a boost of summer applicants meant that during the Autumn we managed to secure two new Trustees to the committee. We welcomed Amy King j and Mark Mullen, who joined as fellow co-opted Trustees. I was pleased that both Amy and Mark saw the ambition and wanted to be part of our journey. We also welcomed a long-term volunteer, Georgina Day, onto the committee as a co-opted Trustee. This meant that in 2025 we replenished our committee and set one of our foundations for 2026.

There were a few challenges and disappointments in 2025. We sadly had to close our long-standing bookcase located at the Redhill train station. Unfortunately, our volunteer who co-ordinated this and collected the donations provided by its users had to stand down. I'd like to extend my thanks to John Stone for the many years of support to the branch looking after the bookcase, supporting our litter picks and shaking the odd tin. 2025 also was the end of the National Branch Partnership Team service as you have known it. Historically, we have had dedicated support from Branch Partnership Managers such as Sarah Piggott and Natalie Eisel who have been invaluable in helping guide us through uncertainty and provide us with clear guidance. This is another unfortunate decision that the National Society have had to make that negatively impacts the administration of the branches.

The National Society did successfully find a new CEO in 2025. Chris Sherwood had resigned after 6 years in January to join the National Society for the Prevention of Cruelty to Children (NSPCC). Joanna Rowland CB was announced as the new CEO in October and joined the society on 3 December. Joanna was the Director General for the Customer Services Group at the Home Office and has a distinguished career in the civil service, holding key positions in the Home Office, the HMRC and the Department for Justice. Our very own Vice-Chair Kate has worked with Joanna, and we look forward to working with her as dedicated animal lovers.

Our year ended with some more positive news. In November the committee held a Strategy Day. We reviewed our 2025 strategy and were pleased when we had achieved most of what we had set out to achieve and we looked forward and we created our new strategy for 2026. I do enjoy these days and find them energising. Thank you to those who attended and for your bold ambition in setting our objectives and targets for next year.

In December, the committee made the huge and exciting decision to explore opening a shop in our branch area in 2026. This is the next step in our evolution to build a sustainable future and regular income for our branch. It is clear that we need to boost our income streams and this will be the primary focus for 2026. This decision was immediately boosted before the Christmas break by the news that we have received four further legacies totalling nearly £95,000. I must admit this felt like a pat on the back for our decision two weeks earlier. Fate maybe...

Finally, I would like to recognise and thank all my fellow Trustees, Kate, Sara, Susan, Charlotte, Amy, Georgie and Mark and to thank Berny and Robyn for your time, your ideas, your passion and your trust. I would also like to give a special thanks to our Treasurer Charlotte who has invested in improving our financial professionalism and created greater transparency in our financial position and our financial reporting. This has greatly helped us in looking forward and understanding the financial impact of our decisions and our indecisions.

Richard Osborne
Chair
RSPCA Surrey East Branch

1 May 2026

INDEPENDENT EXAMINERS REPORT TO TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SURREY EAST BRANCH

I report to the Trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Surrey East Branch for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Branch, 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 Branch's accounts as required 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 Examiners Statement

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

- Accounting records were not kept in respect of the Branch as required by section 130 of the Act; or
- That the accounts do not accord with those records; or
- That 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 the 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 not come across any 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.

David Wheeler
David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Dated: 6 May 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted	Restricted	TOTAL 2025	TOTAL 2024
		£	£	£	£
INCOME					
Donations and legacies	2	85,818	0	85,818	135,421
Income from grants	3	17,859	0	17,859	35,000
Investment income	4	10,108	0	10,108	7,472
TOTAL INCOME		**113,785**	**0**	**113,785**	**177,893**
EXPENDITURE					
Costs of raising funds	5	792	0	792	4,771
Charitable activities	6	70,234	0	70,234	100,760
Governance costs	7	34,771	12,900	47,671	18,686
TOTAL EXPENDITURE		**105,797**	**12,900**	**118,697**	**124,217**
NET INCOME/EXPENDITURE FOR THE YEAR		**7,988**	**(12,900)**	**(4,912)**	**53,676**
RECONCILIATION FUNDS					
TOTAL FUNDS AT 1 JANUARY 2025		**114,833**	**149,251**	**264,084**	**210,408**
TOTAL FUNDS AT 31 DECEMBER 2025		**122,821**	**136,351**	**259,172**	**264,084**

BALANCE SHEET 31 DECEMBER 2025

	Notes	2025	2024
		£	£
FIXED ASSETS	8	9,378	**0**
CURRENT ASSETS			
Debtors and Prepayments		245	22
Accrued Income		570	2,226
Cash at Bank		255,605	266,366
TOTAL CURRENT ASSETS		**256,420**	**268,614**
Creditors: Amounts falling due within one year - Sundry creditors and accruals		6,626	4,530
NET CURRENT ASSETS		**249,794**	**264,084**
NET ASSETS		**259,172**	**264,084**
THE FUNDS OF THE CHARITY	9, 10		
General Accumulated Fund		122,821	114,833
Restricted Fund		136,351	149,251
TOTAL FUNDS		**259,172**	**264,084**

ON BEHALF OF THE CHARITY:

.....

Richard Osborne (Chair)

.....

Charlotte Parkes (Treasurer)

Approved by the Charity on 14 April 2026

These notes form part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

Basis of Accounting
These financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Statement of Recommended Accounting Practice (Charity SORP), the Charities Act 2011 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with our previous years approach unless otherwise stated.

Income
All income is included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Lifeline vouchers received from Pets at Home are included as income when spent, with the accompanying expenditure are included.
- Membership subscriptions are accounted for when received.
- Donated services can be included at the value to the Charity where this can be quantified. The value of the services provided by the volunteers has not been included in these accounts.
- Investment income is included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Legacies are accounted for when the funds are received.
- Grant income is treated as income in the year it is received.

Expenditure
Expenditure is recognised on an accruals basis as a liability in incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity including salary costs of the Branch Manager and Animal Welfare Officer.
- Equipment costs are treated as expenditure in the year they are incurred and depreciation is applied via a reducing balance method for motor vehicles and computer equipment.

- Salary costs - the RSPCA Surrey East Branch employed one part time member of staff, our Branch Manager and from June 2025 an Animal Welfare Officer. During 2025, the total amount spent on salary costs was £30,321 and £4,578 was paid on Employers National Insurance). The Animal Welfare Officer salary is covered by a restricted grant from RSPCA National Society.
- Pension costs - the cost of providing retirement pensions and related benefits for the Branch Manager is charged to expenses over the periods of the employee's employment and during this 2025 reporting period totalled £2,118 .

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Committee for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during 2025.

Our Trustee Georgina Day also volunteers for the Wildlife Aid charity and as a branch we pay for the treatment services given to wild animals found in our branch area. This is managed by Georgina not being involved in the administration of these transactions. No other Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during 2025.

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation.

Employee Remuneration and Pension

The RSPCA Surrey East Branch employs one part-time member of staff as our Branch Manager who earns less than £60k. A NEST defined contribution pension scheme is in place for this employee. The Branch also employs a full-time member of staff as our Animal Welfare Officer who earns less than £60k. We also have a NEST defined contribution scheme in place for this employee.

Taxation

As a charity, the RSPCA Surrey East Branch benefits from various exemptions to taxation afforded by the tax legislation and is therefore not liable to corporation tax on income or gains falling within those exemptions. Expenditure subject to VAT which is not recoverable by the Branch is shown inclusive of VAT.

Public Benefit Statement

The trustees confirm that the charity has complied with its duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. In carrying out its aims and activities, the charity has continued to operate exclusively for the public benefit, delivering services and initiatives that advance its charitable purposes and make a positive, measurable difference to the communities it serves.

2. Donations and Legacies

	2025	2024
	£	£
Door to door collection (share from NS HQ)	20,519	21,816
Donations	1,851	13,242
Legacies	63,029	-
Membership	419	363
Other	-	100,001
TOTAL	**85,818**	**135,422**

3. Income From Grants

	2025	2024
	£	£
Fundraising events	-	-
Grant for Animal Welfare Officer - restricted income	-	35,000
Grants from other branches	-	-
Grants from other organisations	17,859	-
TOTAL	**17,859**	**35,000**

4. Investment Income

	2025	2024
	£	£
Bank interest	10,108	7,472
TOTAL	**10,108**	**7,472**

5. Expenditure on Fundraising Events

	2025	2024
	£	£
Fundraising costs	792	4,771
TOTAL	**792**	**4,771**

6. Charitable Activities Expenditure

	2025	2024
	£	£
Veterinary fees and microchips (excl. foster animals), homeless animal costs, wildlife care and provision of support for Inspectors and AROs	66,887	44,233
Insurance	401	463
Branch contribution to regional fund and legacy processing costs	2,946	6,064
Donations to other charities	-	50,000
TOTAL	**70,234**	**100,760**

7. Governance Costs

	2025	2024
	£	£
Independent examiners fee	900	900
Annual General Meeting (AGM)	-	135
Volunteer Travel and Expenses	211	153
Animal Welfare Officer Associated Costs	6,014	-
Printing, stationary, telephone and postage	799	152
Data protection fee	99	35
Depreciation	1,178	-

Bank charges	110	61
Staff costs	25,460	17,250
Staff costs - Animal Welfare Officer	12,900	-
TOTAL	**47,671**	**18,686**

8. Tangible Fixed Assets

The table below shows the summary of Tangible Fixed Assets held by the Branch as at 31 December 2025.

	Motor Vehicle	Computer Equipment	Totals
	£	£	£
COST			
At 1st January 2025	-	-	-
Additions	10,188	369	10,557
Disposals	-	-	-
At 31st December 2025	10,188	369	10,557
DEPRECIATION			
At 1st January 2025	-	-	-
Charge for year	1,169	10	1,179
Eliminated on disposal	-	-	-
At 31st December 2025	1,169	10	1,179
NET BOOK VALUE			
At 31st December 2025	9,019	359	9,378
At 31st December 2024	-	-	-

9. The Funds of the Charity

The table below shows the movement of funds held by the Branch up to 31 December 2025.

	At 1 January 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2025
	£	£	£	£	£
Unrestricted funds - general	114,833	113,785	105,797	-	122,821
Restricted fund - Animal Welfare Officer	75,000	-	12,900	-	62,100
Restricted funds - Boundary Change	74,251	-	-	-	74,251
Total Funds	**264,084**	**113,785**	**118,697**	**-**	**259,172**

10. Summary of funds as at 31 December 2025

The table below shows the summary of funds held by the Branch as at 31 December 2025.

	UNRESTRICTED	RESTRICTED	TOTAL
	£	£	£
Fixed Assets	9,378	-	9,378
TOTAL FIXED ASSETS	**9,378**	**-**	**9,378**
Debtors	245	-	245
Accrued Income	570	-	570
Cash at Bank	119,254	136,351	255,605
TOTAL CURRENT ASSETS	**120,069**	**136,351**	**256,420**

Creditors	6,626	-	6,626
TOTAL FUNDS	**122,821**	**136,351**	**259,172**

Signable

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Date	Action
Tue, 5th May 2026 19:22:18 BST	Envelope generated by Matthew (94.7.240.59)
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Tue, 5th May 2026 19:37:39 BST	Dropbox integration upload completed for envelope RSPCA Surrey East Branch Trustees 2025 Annual Report FINAL.pdf