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Charity number: 205098

RSPCA CAMBRIDGE & DISTRICT BRANCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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RSPCA CAMBRIDGE & DISTRICT BRANCH

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RSPCA CAMBRIDGE & DISTRICT BRANCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Ms H Stearn, Chair Dr R Rodd, Honorary Treasurer Mrs J Barber, Rehoming Co-ordinator (cats) Mrs V Sparks Mrs M Sievwright Ms A Forrester Ms J Trevett Mr S Carrington-Kennedy
Charity registered number	205098
Principal office	1 Pool Way Whitehall Road Cambridge CB5 8NT
Independent Examiner	Michael Hewett FCA DChA PEM Accountants Station Road Cambridge CB1 2LA
Bankers	National Westminster Bank plc 23 Market Street Cambridge CB2 3PU
Solicitors	Thomson Webb & Corfield 16 Union Road Cambridge CB2 1HE
Website	http://www.rspca-cambridge.org.uk

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and the financial statements of RSPCA Cambridge & District Branch for the year ended 31 December 2025. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (second edition of the Charities SORP October 2019, effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The RSPCA Cambridge & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in an area which covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport to Royston and from Gamlingay to Newmarket (including the area between).

The Branch Committee, who are Trustees of the branch submit their annual report and financial statements for the year ended 31 December 2025 The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued by the Charity Commission in 2015 in preparing the annual report and financial statements of the charity. As the Charity's annual turnover falls below the £1,000,000 threshold at which statutory audit is required, the accounts have been prepared by PEM to the standard of independent examination rather than audit.

The Charity was formed in 1883 when the committee of the Cambridgeshire Society for the Prevention of Cruelty to Animals resolved to change its status to become a branch of the National RSPCA. In doing so the organisation retained its status as an independently reporting charity, but placed itself under the Rules of the National Society, including commitment to pay an annual contribution to support the work of the Society’s Inspectors. The Branch is governed by the RSPCA Branch Rules (revised 2022).

The principal object of the Charity is to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity.

Method of appointment or election of trustees

The Branch Committee of Trustees is composed of:

1. At least five and not more than fourteen committee members elected by vote of branch members at the Annual General Meeting who must be members of the National Society, and
2. Up to two committee members co-opted by vote of the elected branch committee.

Committee members stand down at the AGM each year and may then stand for re-election. Members who stand for election and fail to receive at least 50% of the vote are not eligible to be appointed by the committee.

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

The Trustees who served during the year were:

Mrs J. Barber (Homing co-ordinator)	(re-elected 11 June 2025
Ms A. Forrester	(elected 11 June 2025)
Dr R. Rodd (Treasurer)	(re-elected 11 June 2025)
Mrs M. Sievwright	(re-elected 11 June 2025)
Mrs V. Sparks	(re-elected 11 June 2025)
Ms H. Stearn (Chair)	(re-elected 11 June 2025)
Ms J. Trevett	(re-elected 11 June 2025)
Mr S. Carrington-Kennedy	(co-opted 16 July 2025)

Policies adopted for the induction and training of trustees

Any Branch member who is interested in joining the committee as a Trustee is invited to contact the Committee with a view to attending meetings as an observer. Very occasionally some items of business may be confidential, in which case observers will be requested to “sit out” while these are discussed.

Training for new Trustees is provided on a dedicated training site run by the National RSPCA.

In-service training for Committee members with particular responsibilities (e.g. rehoming) is available in the form of short online courses on a dedicated training site.

Organisational structure and decision making

The Trustees meet monthly and a quorum of at least four Trustees must be present for valid decision making. Optionally, the Trustees may decide not to hold a meeting in up to four months of the year for holidays etc.

The Branch Committee of Trustees is composed of:

1. At least five Trustees elected by vote of Branch members at the Annual General meeting who must be members of the National Society.
2. Up to three co-opted members chosen by vote of other members of the Committee.

Committee members stand down at the AGM and may then stand for re-election or appointment. Members who stand for election and fail are not eligible to be appointed by the committee.

Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (see note 1.2).

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The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Charity is operating efficiently and effectively;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained and financial information used within the Charity or for publication is reliable;
- The Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Strategic plans and budgets drawn up and approved by the trustees.
- Regular consideration by the trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

Management of Risk

As required by its responsibilities under the Statement of Recommended Practice 2015, the Committee has examined and discussed potential risks to the finances and effective working of the Branch and has arranged for systems to be put in place to minimise these risks. One significant financial risk incurred by the branch relates to the handling of property-related transactions where there is a need to balance the need for proper professional advice against the cost of legal and survey fees. Where these transactions are instigated by the branch the necessary steps are always reported and discussed by the Committee. Care is taken that the relevant statutory authorities were contacted for advice relating to health and safety regulations and inspections; building control; fire certificates etc. for all buildings owned or leased by the Branch. The Branch has signed up to the fair disciplinary procedure system operated by the national society and ensures that all volunteers and employees are treated fairly and equally. Paid employment is advertised openly and subject to fair competition. The Branch has agreed Equalities, Health and Safety, Volunteers and Fire Safety Policies.

Safety issues have been discussed by the Committee and it has been agreed that the risk of significant injury as a result of Branch activities is generally low. Where areas of risk have been identified the branch committee has taken steps to minimize potential hazard.

Copies of the branch policies and Employers and Public Liability Insurance certificates may be obtained on request to the branch treasurer.

The Committee has discussed its responsibilities under the Disability Discrimination Act and staff and volunteers have been informed of their responsibilities under the Act. Ramps and doorbells have been fitted outside our shops where appropriate to improve wheelchair access, and the animal clinic has wheelchair access and a disabled toilet for clinic customers.

The Trustees are also required to comply with the Branch Rules as determined by the Governing Council of the National RSPCA, which is composed of:

1. Representatives elected by postal ballot of all society members.
2. Co-opted members with special expertise.

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Powers to amend the Branch constitution

Branch Trustees have no powers to amend the Branch constitution, which is determined by the Branch Rules as laid down by the National Council.

Branch Membership

Branch Trustees have no powers to refuse Branch membership except as laid down in the Branch Rules.

Objects and public benefit statement

The RSPCA Cambridge and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of the southern parts of Cambridgeshire and parts of Hertfordshire and Suffolk.

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society. In the particular case of the facilities of our animal clinic we permit use by pet owners who satisfy the financial eligibility criteria but live slightly outside our branch area since this can be done without detriment to pet owners living within the Branch area.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable 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 of the same year 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 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 and demonstrates the benefit provided to the public (*in italics*). All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, when our funds permit. The Society's 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. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

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We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through our veterinary clinic in Cambridge and payments for treatment at private veterinary practices (when injured stray animals need emergency help outside our normal clinic hours). This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this through our veterinary clinic in Cambridge. This work helps to control dog and cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals and take steps to reunite them with owners. We do not take stray dogs as this is the responsibility of the local authority but may, on occasion, provide funding for immediate emergency treatment for injured stray dogs prior to the local authority being contacted. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through for example, road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by distributing information and guidance in the form of leaflets at public events and for members of the public visiting our shops. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA branches through the networking of animals to re-home and by carrying out home visits on behalf of other branches and by collaborating at events and meetings such as the Local Animal Welfare Group and Regional Board.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, reception duties at our clinic, helping at our shops and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding. It also helps to produce a nucleus of people in the local community who possess skills and knowledge about animal welfare.

Policies and Objectives

The objects of the Charity are to prevent cruelty and to promote kindness to animals by all lawful means within its prescribed regional area of activity. This covers SE Cambridgeshire and portions of Suffolk and Hertfordshire, from Littleport in the North to Royston in the South and from Gamlingay in the West to Newmarket in the East (including all the area between). The major activities of the Charity to promote these objects are:

- A low cost animal veterinary clinic in Cambridge city for pet-owners receiving state benefits
- Care and rehoming of animals taken in by the local Inspectors and Animal Collection Officers of the Society
- A scheme to offer very low cost neutering for feral cats and for pets whose owners are on benefits.
- Veterinary treatment and where necessary rehoming for sick and injured stray animals

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Minimum Animal Welfare Standards

The RSPCA branches have agreed minimum standards of service which all should strive to meet. These are as follows:

Animals accepted into branch care

1. Branches should be able to provide advice or assistance to animals of all species, even if only by referral to specialist organisations.
2. Animals taken in by the inspectorate, and in need of accommodation, should be seen as having first call on the Branch's animal welfare resources. The Branch with this responsibility for the animal is the one in whose area the animal is found.
3. Branches should aim to accept all companion animals offered to them for adoption, although this may not be achievable in the short term.

Rehoming

1. All dogs and cats should be microchipped before rehoming in line with current Society policy.
2. All animals for rehoming should be neutered, in line with current Society policy, (except where there are over-riding veterinary reasons for not doing so). In the case of animals that are too young to be neutered at the time of adoption, a neutering voucher should be issued and the Branch should attempt to ensure that it is used.

Welfare Neutering

1. All Branches should establish a welfare neutering policy and budget.
2. Support with welfare neutering of their animals should be offered at least to people on low-income benefits.

Assistance with Veterinary Treatment

1. All Branches should establish an appropriate veterinary assistance policy and budget.
2. As with welfare neutering, help should be offered at least to people on low-income benefits.

At present the Cambridge Branch is largely achieving all these targets.

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Branch Policy on help with veterinary treatment costs

- If an animal is suitable for rehoming and the owner is unable or unwilling to satisfy our eligibility criteria we will do our best to offer transfer of ownership to the branch for rehoming as an alternative to euthanasia. Otherwise there would be no way to prevent *anyone* claiming to be unable to afford payment and getting free treatment. Due to the limits of our resources we are not able to respond to all requests to admit animals.
- The University Veterinary School normally requires payment of the total estimated charge for treatment when an animal is admitted to the hospital. As this charge is already heavily subsidised, we will not usually be able to give any additional help although payment plans may be an option.
- Treatment of owned animals at private vets is significantly less cost-effective than using the clinic: for example a typical late-night call can involve a surcharge of up to £250. This means that callers who are not currently registered with the clinic will normally have to wait until the next clinic session because the branch cannot afford to pay £250 simply to arrange for the animal to be seen. This means it is very important for owners who know they would not be able to afford a private vet to register their animals, preferably by attending one of the Wednesday clinic sessions to update the animal's vaccinations. Yearly vaccination boosters only cost £20 and this relatively small payment will protect from serious diseases and maintain the animal's registration. Registration lapses if an animal has not been seen within the past two years.
- We expect owners to cooperate with our efforts to help their animals. This means:
  - They should pay their share of the costs when requested.
  - They should provide proof of benefit whenever they attend the Cambridge clinic.
  - They should arrive at the clinic in good time for their appointment.
  - They should only use the out of hours emergency system for genuine emergencies.
  - They should adhere to our rules about the numbers and types of animals we can register.
  - They should ensure that pets' vaccinations are kept up-to-date which also ensures that the pet is seen at least once every two years to conform with eligibility for treatment.
  - They should get their animals neutered. This is not only important to prevent the birth of unwanted animals but also reduces the risk of certain serious conditions, such as pyometra, which may necessitate an expensive operation and cause the animal unnecessary suffering.
  - We expect general good behaviour and respectful interaction with clinic staff and volunteers.

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ACHIEVEMENTS AND PERFORMANCE

Work done by the Branch in 2025 and comments on financial implications *(2024 numbers are shown in brackets for comparative purposes)*

Welfare assistance veterinary treatment costs via private vets ceased. In August 2025 the trustees reluctantly decided that the increasing costs were not sustainable and notified local practices that we would no longer be able to provide financial support for owned animals at private vets.

Veterinary treatment costs at private vet practices relating to rehoming decreased from £29,543 to £17,248 while the costs of follow-on treatment for these animals via our clinic decreased from £27,593 to £14,719. This was largely because we circulated a letter to private vets requesting that they should contact other animal charities for help with injured strays as well as our branch.

The costs of veterinary treatment payment plans where we provided extra help for owners whose animals needed treatment via our clinic decreased £44,682 to £37,491 and the net cost of the payment plans decreased from £21,630 to £8,893. The payment plans represent situations where the owner is unable to pay the full cost of treatment even though it's being offered at the University's reduced charity rates. In this situation we may either offer to have the animal signed over to us for rehoming (in which case it adds to the rehoming vet treatment costs) or we may offer to pay the University on condition that the owner pays a deposit (to the University) of at least some of the treatment cost and agrees to pay us back. As with the provision of help at private vets this will not be sustainable if we cannot persuade the majority of owners to pay us back. During 2025 we were more proactive about contacting owners who did not make any attempt to repay us and we initiated a ceiling of £800 on the amount offered for any plan and this was successful in containing our costs.

The expenses of operating our eBay sales remained the same as in 2024 but income increased from £8,434 to £15,022. We spent £2,699 on renting a donation storage unit which was used to store items for sale on eBay and also donations waiting to be transferred to the physical shops for sale.

We are extremely grateful to all our clinic volunteers and to the staff of the QVSH for their dedicated work to make it possible to continue providing veterinary services to local animals. In particular we would like to mention Emma Kelly, Trish Reeve, Rosemary Rodd, Marion Sievwright, Vicki Sparks and Jean Trevett (clinic volunteers), who continued to provide reception services at the clinic, Lisa Jolley (clinic head nurse), Katie Radford-Tofts who assists Lisa with nursing, Edwina Parker, who answers the appointment phone line, and Peter Fordyce, Emma Dobson and Hannah Pinnock, the three clinical specialists. In 2025 Catherine Bentham joined us as an additional clinic volunteer.

The telephone system is still challenging and we would like to express our gratitude to Edwina for dealing with incoming calls from stressed owners so efficiently. We have been able to reduce the load to some extent by allowing in-person bookings to be made on weekdays and follow-up visit bookings to be made by the nurse immediately after a consultation.

The clinic is now running at full capacity and we are fully booked at every session. We are having to restrict most new registrations to vaccination, chipping or neutering bookings on the Wednesday sessions only.

	Dogs	Cats	Misc	Total
Clinic Treatments	2,441 [2,554]	1,316 [1,257]	50 [25]	3,807 [3,870]
Animal neutering	95 [126]	63 [177]	12 [15]	170 [318]
Rehomed	2 [5]	81 [89]	8 [0]	91 [94]

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Review of activities and future developments

Veterinary Clinic

Demand remains very high and we are concerned that we are approaching the physical limits of our ability to provide care for everyone who qualifies to use the clinic. We are investigating whether it may be possible to run another morning or afternoon session.

Programme Related Investments

Branch Trustees have powers to invest funds and to maintain income reserves.

The Statement of Financial Activities for the year is set out on page 18 of the financial statements which accompany this report. A verbal summary of the results and the work of the charity is set out below:

Fundraising Activities/Income Generation

The Charity's income was £386,460 (£379,070 in 2024). £301,070 was income from the two charity shops (£268,052 in 2024). This represents a huge amount of effort on the part of our volunteers and staff.

Second-hand goods for sale in the shops were entirely sourced from over-the-counter donations from members of the public or items collected from members of the public who contacted us to offer donations for collection so there was no requirement for us to employ a professional paid collector to solicit goods from people's homes.

We are very grateful for the hard work of the staff and volunteers with particular mention of Mike Hewitt, our Retail Area Manager, Stephen Roberts for checking on conditions at the Bookshop daily, and rescuing any donations left outside when the shop is closed, Paul Cullen and Marcus Millett for covering Wednesdays and Fridays so reliably, and Jenny Hoyos for the plant and vegetable stall which she runs outside the Bookshop during the summer months.

Donors of items to be sold in the shops are requested to fill in a "gift aid" form if they are UK tax payers. They are then allocated a unique number and barcode, which is attached to each donated item and scanned in at the till when the item is sold. The special software system records the amount generated by each donation of goods and enables the branch to reclaim tax in the same way that would be done if the donor had made a straightforward gift of cash.

The system may appear complicated but is now reliably generating a significant amount of funds which we would not otherwise have.

Resources expended and charitable activities

The Committee continued its policy of restricting intake mainly to animals referred by the Inspectors and sick and injured strays referred by the National Control Centre, with very occasional intake of unwanted animals where we felt their welfare was otherwise at risk.

Veterinary treatment costs at £40,604 (2024 - £94,873) continue to be a large part of our expenditure.

We have slightly increased our clinic charges in line with inflation.

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RSPCA Cambridge Charity Clinic Overview

This is a broad-brush summary to give an overview of the way the clinic's finances work.

RSPCA Clinic

Provides around 4,000 treatments annually.

Monthly costs

Fixed costs: approximately £2,600 (flat rate fee to Vet School + rates, heating etc.) Variable costs: Vaccinations, chipping, spay/neuter - owner pays in advance, completely covering our costs. We pass on the money paid to the Vet School.

Owners pay the Vet School directly for the cost of other treatments, so this only impacts on the branch if the owner cannot afford this and asks us for additional help. The Vet School's charges to clients are roughly 1/3-1/2 the cost of the same treatment at a private vet.

Monthly Income from clinic fees (other than vaccinations etc.)

Usually around £3,500.

The Branch is currently subsidising the basic functioning of the clinic by approximately £1,000 per month from general funds.

Emergency out of hours cover

The Vet School will see *registered* animals outside normal clinic hours in an emergency. Registration is achieved and maintained by the animal being seen at the RSPCA clinic during the previous 24 months. The owner is charged a consultation fee of £50. This fee is paid to the School, not the RSPCA.

Most other branch clinics rely on clients using the out of hours service of the vet who serves the clinic and paying the full amount. So, although this activity doesn't appear on the "balance sheet" of the branch, it is worth a considerable amount in terms of provision of animal welfare. We estimate that around 100 animals currently benefit from the service each year.

It is in the interest of animal welfare to encourage more people to register their animals so that emergencies can be seen at minimal cost, rather than our volunteers being in the position of having to refuse to cover a £200 out of hours consultation at a private vet when they know an animal is suffering.

We are the *only* source of veterinary treatment financial help in most of our Branch area outside office hours, although Wood Green Animal Shelters provide some financial support via private vets during their working hours.

It is the responsibility of the Branch to provide an emergency contact number to receive emergency calls from clients and filter them so that the School does not receive calls which are not relevant to them. This is achieved by a mobile phone rota, the branch number being forwarded to volunteers on the rota.

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FINANCIAL REVIEW

Reserves Policy

The closing reserves of the Charity amount to £532,849 (2024 - £509,484), all of which are unrestricted. Of these, £432,599 (2024 - £413,772) represented the Charity's free reserves.

Owing to the nature of our activities and supporter base, branch income is composed of a fairly regular component from our charity shops and clinic fees and an unpredictable legacy component. This means that we receive occasional very large amounts which need to be used gradually to support the regular income rather than being spent during the year in which we receive them. We aim to keep our free reserves at at least 12 months operating costs and they are currently above this level.

Involvement of volunteers and employees and employment of the disabled and minorities

The crucial role of volunteers in the work of the branch

Volunteer help for the branch (hours)	
Telephone (on an “on-call” basis)	17,520
Fostering animals before rehoming:	10,000
Administration and record-keeping:	1,050
Almoning at the clinic:	800
Visiting potential animal adopters:	400
Charity shops and other fundraising	8,000
Committee meetings:	250
Project management of building maintenance	50
Supervising viewing of animals for rehoming	200
liaison meetings with other branches	50
Animal collection (e.g. transport to the kennels):	100
Trapping feral cats for neutering:	5
Talks to local groups (Scouts etc.)	5
TOTAL HOURS	38,430

If the work of the volunteers was paid for at no more than the minimum wage it would cost the Charity over £250,000!

Volunteers are invited to consider joining the Society and standing for election to the branch committee so that their views can be fully represented.

The Charity has adopted policies on significant items of personnel management, including:

- Equal opportunities policy
- Volunteers policy
- Health and Safety policy
- Fair Disciplinary Policy
- Safeguarding Policy

Details of these policies can be obtained by writing to the committee c/o the RSPCA Animal Clinic, 1, Pool Way, Whitehill Road, Cambridge CB5 8NT.

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Going Concern Status

The Branch is financially stable and there is no risk that it will be unable to pay its current liabilities or cease to provide welfare services. However, we are concerned that there is a very serious risk that the functioning of our clinic would significantly deteriorate if we were unable to rely on the services provided by the University Veterinary School. This has been brought into question because there is a possibility that the University may decide to close the School on grounds of cost and there is also a risk that the School may not succeed in achieving RCVS re-accreditation as a teaching facility, which would mean that it would close.

The Cambridge clinic is currently able to provide:

- 24/7 cover for registered patients at much lower cost than the local private OOH (£50 vs £250)
- Overnight care including iv fluids
- Emergency operations
- X-rays, ultrasound (not MRI or CAT)
- Blood, urine, faecal tests
- Up to 54 routine appointments plus up to 22 vaccination appointments, per week at the clinic when running at capacity (appointments are probably longer than in a non-teaching environment)
- Operations at highly discounted rates (the owner normally pays the University directly for these)

Out of hours care, inpatient treatment and operations are all provided at the University Veterinary School Hospital.

If this was no longer available we would either need to convert to being an outpatient only clinic or pay a private vet to provide our out of hours services and operations and we would struggle to provide a level of subsidy that would enable us to match what owners are currently asked to pay.

The most likely outcome is that the Veterinary School will survive but will need to put up their charges to remove their current financial deficit of £1 million pa.

If they were to double our flat rate monthly charge, an increase of £8 on the consultation fee we charge to clinic users would be enough to leave us in the same financial position as the current one in relation to the basic operation of the clinic itself. It is likely that they would also need to increase their other charges across the board and the likely outcome of this would be increased demand for payment plans. If we are able to maintain the current (2025) levels of repayment this would be sustainable although we could expect the gap between repayments and new payment plans to increase temporarily until we achieved a new steady state so we would almost certainly need to dip into our reserves.

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Plans for the Future

We would like to make better use of our clinic building by increasing our number of treatment sessions and we are discussing this with the Queen's Veterinary School Hospital (QVSH). The ideal option would probably be to run an extra session on Mondays or Fridays to reduce the gap between available sessions but this would have an impact on the routine operations done for us at the hospital because the three clinicians normally do these on days when the outpatient clinic is not open.

We are still actively looking for a suitable site for a third charity shop in order to reduce our dependence on income from the Burleigh street shop which is suffering an impact from the redevelopment of the Grafton Centre.

We have identified a need for better provision of transport for animals going to our clinic and are looking into the possibility of running some kind of animal ambulance or pet taxi scheme both for branch animals and animals belonging to clinic users who do not have their own transport.

The Trustees applied for Charitable Incorporated Organisation (CIO) status in 2025. This will not change our status as a registered charity but gives the trustees some additional protection (similar to the protection given by Limited Company status for businesses) and offers a more modern form of governance. The National RSPCA is working with the Charity Commission to make this process as straightforward as possible for branches.

At this point the new CIO has been created by the Charity Commission but is inactive as we have not yet arranged to set up a current account to receive the funds belonging to the existing charity. Once this has been done successfully we will ask the Charity Commission to arrange a “Vesting Order” transferring all property held by the old charity to the new CIO and we will transfer the funds that are in the old charity’s current account to the account owned by the new CIO.

Once the new CIO has a functioning current account and is able to make and receive payments we will switch to it for all the activities currently managed by the old charity. We expect this to be complete by the end of 2026.

Independent Examiner

A resolution proposing that PEM be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting.

Secure Online Donations

You can now make secure online donations to the branch using your credit card. Visit our website to find the link or search for us on the JustGiving website.

If you are a UK standard-rate taxpayer this method of giving is beneficial to the charity because tax is automatically reclaimed for us.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 & 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 its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any
- material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Dr R Rodd
Honorary Treasurer

Date: 10 July 2026

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA CAMBRIDGE & DISTRICT BRANCH ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 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.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Michael Hewett Dated: 16 July 2026

Michael Hewett FCA DChA

PEM
Accountants
Salisbury House

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RSPCA CAMBRIDGE & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:				
Donations and legacies	2	**33,596**	**33,596**	62,240
Charitable activities	3	**49,076**	**49,076**	46,789
Other trading activities	4	**301,070**	**301,070**	268,052
Investments	5	**2,718**	**2,718**	1,989
TOTAL INCOME		**386,460**	**386,460**	379,070
EXPENDITURE ON:				
Raising funds	6	**202,908**	**202,908**	193,795
Charitable activities	7	**160,187**	**160,187**	217,798
TOTAL EXPENDITURE		**363,095**	**363,095**	411,593
NET MOVEMENT IN FUNDS		**23,365**	**23,365**	(32,523)
RECONCILIATION OF FUNDS				
Total funds brought forward		**509,484**	**509,484**	542,007
Net movement in funds		**23,365**	**23,365**	(32,523)
TOTAL FUNDS CARRIED FORWARD		**532,849**	**532,849**	509,484

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 33 form part of these financial statements.

Docusign Envelope ID: CDDF6726-308E-889C-8255-A30A7D386BEC

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
FIXED ASSETS					
Tangible assets	10		**100,250**		95,712
			100,250		95,712
CURRENT ASSETS					
Stocks	11	**548**		1,408	
Debtors	12	**33,919**		32,861	
Cash at bank and in hand		**445,371**		428,386	
		479,838		462,655	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	14	**(20,400)**		(22,906)	
NET CURRENT ASSETS			**459,438**		439,749
Provisions for liabilities	15		**(26,839)**		(25,977)
NET ASSETS			**532,849**		509,484
CHARITY FUNDS					
Restricted funds	16		**-**		-
Unrestricted funds	16		**532,849**		509,484
TOTAL FUNDS			**532,849**		509,484

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....

Dr R Rodd, Honorary Treasurer

Date: 10 July 2026

The notes on pages 20 to 33 form part of these financial statements.

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1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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) (second edition of the Charities SORP October 2019, effective 1 January 2019).

The financial statements have been prepared to give a 'true and fair' view and 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 second edition of the Charities SORP (FRS 102) October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

RSPCA Cambridge & District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

There were no significant estimates or judgements made by management in preparing these financial statements.

1.2 GOING CONCERN

The Trustees have considered the appropriateness of the going concern basis in preparing the financial statements for the year ended 31 December 2025.

The Charity has established a Charitable Incorporated Organisation (“the CIO”), registered number 1215107, with the intention that, over time, the activities, assets and liabilities of the Charity will be transferred to the CIO, after which the Charity is expected to be wound up. At the date of approval of these financial statements, the CIO is in the process of being made operational, including the establishment of banking and administrative arrangements. The transfer of operations, including leases and other commitments, is expected to take place during 2026.

Notwithstanding this intention, the Trustees are satisfied that the Charity remains able to meet its liabilities as they fall due for the foreseeable future and has adequate resources to continue in operational existence for at least 12 months from the date of approval of these financial statements.

There are no material uncertainties regarding the charity’s ability to continue to settle its obligations during this transition period. Accordingly, the Trustees consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would arise if the Charity were unable to continue as a going concern.

1.3 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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1. ACCOUNTING POLICIES (CONTINUED)

1.4 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts donated for resale are included as income when they are sold. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Charitable activities consists of the provision of veterinary services and treatments and income is recognised at the point when the service is provided.

Income from grants is recognised at the point the charity is legally entitled to the income, in line with the individual grant agreements.

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.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, specifically those incurred in running the shops to raise funds.

Trading costs relate to the usage and running of the shops, including staff wages.

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1. ACCOUNTING POLICIES (CONTINUED)

1.5 EXPENDITURE (CONTINUED)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.6 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible assets given to the Charity, whether for restricted or unrestricted purposes, are included at cost, being the trustees' best estimate of the price which would have been paid by them on the open market. Where appropriate, professional valuer's advice is obtained.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 2% straight line
Short-term leasehold property	- over length of lease
Plant and machinery	- 10% straight line
Office equipment	- 25% straight line

1.8 OPERATING LEASES

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.9 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Stock items donated for resale are not included in the financial statements until they are sold.

1.10 DEBTORS

Trade and other debtors are recognised at the settlement amount net of discounts and bad debt provisions. Prepayments are valued at the amount prepaid net of any trade discounts due.

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1. ACCOUNTING POLICIES (CONTINUED)

1.11 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 LIABILITIES

Liabilities and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.13 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.14 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	8,037	**8,037**	4,838
Legacies	5,040	**5,040**	35,353
Grants	20,519	**20,519**	22,049
	33,596	**33,596**	62,240
TOTAL 2024	62,240	62,240	

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3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Adoptions	3,717	**3,717**	5,526
Clinic fees	45,359	**45,359**	41,263
TOTAL 2025	49,076	**49,076**	46,789
TOTAL 2024	46,789	46,789	

4. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Shop income	301,070	**301,070**	268,052
TOTAL 2024	268,052	268,052	

In 2025 shop expenditure was £202,782 (2024 - £193,795), resulting in net income from trading activities of £98,288 (2024 - £74,257).

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	2,718	**2,718**	1,989
TOTAL 2024	1,989	1,989	

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6. EXPENDITURE ON RAISING FUNDS

OTHER TRADING EXPENSES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Shop expenditure	88,696	**88,696**	82,387
Shop staff costs	114,212	**114,212**	111,408
	202,908	**202,908**	193,795
TOTAL 2024	193,795	193,795	

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Animal welfare	118,541	41,646	**160,187**	217,798
TOTAL 2024	188,228	29,570	217,798	

In 2025 and 2024 all expenditure on charitable activities was unrestricted.

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7. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

	Total funds 2025 £	Total funds 2024 £
Clinic consumables	**7,563**	6,695
Veterinary treatment costs	**40,604**	94,873
Rehoming costs	**43,337**	64,129
Veterinary Services flat rate fee	**27,037**	22,531
	118,541	188,228

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
Depreciation	**3,281**	2,915
Rates and water	**5,915**	4,946
Light and heat	**4,202**	5,021
Telephone	**2,209**	1,997
Sundries	**6,009**	6,427
Cleaning	**3,103**	2,807
Legal and professional fees	**1,538**	-
Bad debt expense	**7,715**	-
Branch contribution levy	**551**	551
HR and shop support	**73**	670
Storage	**2,724**	-
Independent examination and accountancy fees (governance)	**4,326**	4,236
	41,646	29,570

8. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £1,858 *(*2024 - £1,819*)*, and accountancy fees of £2,468 (2024 - £2,417).

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9. STAFF COSTS, KEY MANAGEMENT PERSONNEL, TRUSTEE REMUNERATION AND EXPENSES

	2025	2024
	£	£
Wages and salaries	**109,328**	104,456
Social security costs	**2,433**	4,591
Contribution to defined contribution pension schemes	**2,451**	2,361
	114,212	111,408

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Charity shops	**5**	5

No employee received remuneration amounting to more than £60,000 in either year.

The Charity considers its key management personnel to be the Trustees. All of the Trustees give their time and expertise without any form of remuneration or other benefit in kind (2024 - £Nil).

During the year, no Trustee was reimbursed for expenses incurred on the charity's behalf for rehoming expenses (2024 - £Nil).

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10. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Plant and machinery £	Office equipment £	Total £
COST					
At 1 January 2025	**130,000**	**47,357**	**5,480**	**7,826**	**190,663**
Additions	**-**	**862**	**5,043**	**1,914**	**7,819**
Disposals	**-**	**-**	**-**	**(416)**	**(416)**
At 31 December 2025	**130,000**	**48,219**	**10,523**	**9,324**	**198,066**
DEPRECIATION					
At 1 January 2025	**42,910**	**43,028**	**1,187**	**7,826**	**94,951**
Charge for the year	**1,360**	**1,082**	**758**	**81**	**3,281**
On disposals	**-**	**-**	**-**	**(416)**	**(416)**
At 31 December 2025	**44,270**	**44,110**	**1,945**	**7,491**	**97,816**
NET BOOK VALUE					
At 31 December 2025	**85,730**	**4,109**	**8,578**	**1,833**	**100,250**
At 31 December 2024	87,090	4,329	4,293	-	95,712

Included in land and buildings is freehold land with an estimated cost of £62,000 (2024 - £62,000), which is not depreciated.

11. STOCKS

	2025 £	2024 £
Goods for resale	**548**	1,408

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12. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	**10,639**	3,681
Other debtors	**5,195**	12,245
Prepayments and accrued income	**18,085**	16,935
	33,919	32,861

13. CONTINGENT ASSETS

At the year end conditions existed relating to a legacy that had been left to the Charity during 2015. The legacy relates to a part-share in the value of a domestic property with the attached condition that the legator's husband has a life interest entitling him to remain living in the property. The husband is also challenging the will on the basis that he should be entitled to 50% of its value as a dependent.

In line with paragraph 5.34 of the Charities SORP (FRS 102), as the legacy is being challenged and the charity has no reasonable estimate of the timing or amount of settlement, no income has been recognised within the Statement of Financial Activities.

When a settlement is agreed, recognition of the income will be revised taking into account any other conditions such as the life interest.

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14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	**9,502**	7,757
Other taxation and social security	**1,544**	2,149
Accruals and deferred income	**9,354**	13,000
	20,400	22,906

15. PROVISIONS

	Dilapidations £
At 1 January 2025	**25,977**
Additions	**862**
	26,839

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16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2025 £	**Income £**	**Expenditure £**	**Balance at 31 December 2025 £**
UNRESTRICTED FUNDS				
General Funds	**509,484**	**386,460**	**(363,095)**	**532,849**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS				
General Funds	542,007	378,519	(411,042)	509,484

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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	100,250	**100,250**
Current assets	479,838	**479,838**
Creditors due within one year	(20,400)	**(20,400)**
Provisions for liabilities and charges	(26,839)	**(26,839)**
TOTAL	532,849	**532,849**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	95,712	95,712
Current assets	462,655	462,655
Creditors due within one year	(22,906)	(22,906)
Provisions for liabilities and charges	(25,977)	(25,977)
TOTAL	509,484	509,484

18. PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,451 (2024 - £2,361). No contributions were payable to the fund at the balance sheet date (2024 - £Nil).

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19. OPERATING LEASE COMMITMENTS

At 31 December 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	**53,750**	54,665
Later than 1 year and not later than 5 years	**146,042**	199,792
	199,792	254,457

The following lease payments have been recognised as an expense in the statement of financial activities:

	2025	2024
	£	£
Operating lease rentals	**53,750**	54,665

20. RELATED PARTY TRANSACTIONS

In 2025 one Trustee made donations to the Charity totalling £170 (2024: one Trustees donated £120). Trustees and connected persons also made donations of items for sale, with the sale of these items raising £2,863 (2024: £3,028).