RSPCA ESSEX SOUTH AND SOUTHEND BRANCH

Charity registration number 208538

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

RSPCA ESSEX SOUTH AND SOUTHEND BRANCH

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RSPCA ESSEX SOUTH AND SOUTHEND BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Prior period Total Funds 2024 £
Incoming resources						
Incoming resources from generated funds						
Donations and legacies		127,286	-	6,250	133,536	185,352
Charitable activities						
Activities for generating funds	**2**	161,538	-	-	161,538	157,523
Investment income	**3**	9,328	-	-	9,328	8,620
Total incoming resources		**298,152**	**-**	**6,250**	**304,402**	**351,495**
Resources expended						
Cost of generating funds						
Cost of raising funds	**4**	131,466	908	600	132,974	118,497
Charitable activities	**5**	125,778	325	63,991	190,094	130,612
Total resources expended		**257,244**	**1,233**	**64,591**	**323,068**	**249,109**
Net movement in funds before transfers		40,908	(1,233)	(58,341)	(18,666)	102,386
Transfers between funds		(22,000)	-	22,000	-	-
Net movement in funds		18,908	(1,233)	(36,341)	(18,666)	102,386
Total funds brought forward at 1 January 2025		189,449	7,980	226,275	423,704	321,318
Total funds carried forward at 31 December 2025		**208,357**	**6,747**	**189,934**	**405,038**	**423,704**

The notes on pages 3 - 7 form part of these financial statements

RSPCA ESSEX SOUTH AND SOUTHEND BRANCH

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	**6**	2,106	2,936
Current assets			
Investments	**7**	67,000	67,000
Debtors	**8**	10,089	12,570
Cash at bank and in hand		353,482	360,322
		430,571	439,892
Creditors: amounts falling due within one year	**9**	27,639	19,124
Net current assets		402,932	420,768
Total assets		**405,038**	**423,704**
Funds of the charity			
Unrestricted funds	**10**	208,357	189,449
Designated funds	**10**	189,934	226,275
Restricted funds	**10**	6,747	7,980
Total funds		**405,038**	**423,704**

These financial statements were approved by the Board of Trustees on 19th June 2026 and were signed on their behalf by:

M Ward - Treasurer

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

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practise applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.3 Incoming resources

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

When donors specify that donations and grants, including capital grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

1.4 Resources expended and recognition of liabilities

All expenditure is incurred on an accruals basis. The majority of costs are directly attributable to the specific Charitable activities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Management and administration of the charity represent costs incurred in the management of the Charity's assets, organisational administration and compliance with Charitable and statutory requirements.

1.5 Depreciation

Depreciation is provided to write off the cost of fixed assets over their expected useful lives

All assets	straight line

1.5 Fund accounting

Funds held by the Charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the Charitable objects at the discretion of the Trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the Charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.5 Fund accounting continued

Designated funds
These are funds that the Charity have set aside for a specific purpose.

1.6 Related parties
There were no related party transaction in the financial period.

2. Charitable activities	Unrestricted Total 2025 £	Restricted Total 2025 £	Designated Total 2025 £	Total 2025 £	Total 2024 £
Activities for generating funds					
Shop income	120,013	-	-	120,013	108,263
Door to door collection	20,519	-	-	20,519	21,816
Other fundraising events	1,071	-	-	1,071	4,703
Animal welfare					
Rehoming	19,875	-	-	19,875	20,681
Pet insurance	-	-	-	-	-
Sponsorship	60	-	-	60	2,060
	161,538	**-**	**-**	**161,538**	**157,523**

3. Investment income	Total 2025 £	Total 2024 £
Bond and interest income	9,328	8,620
	9,328	**8,620**

4. Cost of raising funds	Unrestricted Total 2025 £	Restricted Total 2025 £	Designated Total 2025 £	Total 2025 £	Total 2024 £
Wages	93,247	-	-	93,247	82,050
Purchases	1,888	908	600	3,396	2,509
Shop costs	35,620	-	-	35,620	33,045
Telephone	384	-	-	384	321
Fundraising costs	327	-	-	327	572
	131,466	**908**	**600**	**132,974**	**118,497**

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

5. Charitable activities	Unrestricted Total 2025	Restricted Total 2025	Designated Total 2025	Total 2025	Total 2024
	£	£	£	£	£
Postage and stationery	478	-	-	478	251
Advertising	400	-	-	400	-
Vet fees	51,676	-	28,647	80,323	54,472
Vouchers	-	325	32,082	32,407	11,247
Temp care	27,578	-	-	27,578	17,076
Bank charges	1,697	-	-	1,697	1,367
RSPCA HQ fees	1,202	-	-	1,202	1,346
RSPCA Care - Danaher	35,049	-	1,635	36,684	36,544
Vehicle costs	3,058	-	-	3,058	1,446
Volunteer costs	1,257	-	-	1,257	915
Accountancy fee	388	-	-	388	375
Depreciation	-	-	1,627	1,627	3,126
Other expenses	2,995	-	-	2,995	2,447
	125,778	**325**	**63,991**	**190,094**	**130,612**

No staff member was paid more than £60,000 in the year.

The average number of staff employed during the period was 6.

6. Tangible fixed assets	Fixtures & fittings	Computer Equipment	Motor Vehicles	Totals
	£	£	£	£
Cost				
As at 1 January 2025	35,155	2,692	5,095	42,942
Additions	-	797	-	797
As at 31 December 2025	35,155	3,489	5,095	43,739
Depreciation				
As at 1 January 2025	35,155	1,794	3,057	40,006
Charge for the year	-	608	1,019	1,627
As at 31 December 2025	35,155	2,402	4,076	41,633
As at 31 December 2025	**-**	**1,087**	**1,019**	**2,106**
As at 31 December 2024	**-**	**898**	**2,038**	**2,936**

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

7. Current asset investment

	Total 2025 £	Total 2024 £
Unlisted investments	67,000	67,000
	67,000	**67,000**

8. Debtors

	Total 2025 £	Total 2024 £
Other debtors	10,089	12,570
	10,089	**12,570**

9. Creditors: Amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	23,530	17,862
Social security costs	3,542	277
Other creditors	567	985
	27,639	**19,124**

10. Funds analysis

	At 01/01/25 £	Incoming resources £	Outgoing resources £	Transfers £	At 31/12/25 £
Unrestricted funds	**189,449**	**298,152**	**(257,244)**	**(22,000)**	**208,357**
Designated funds					
Designated additional cat pen	-	-	(1,635)	10,000	8,365
Designed shop hardware	2,954	-	(608)	-	2,346
Designated fundraising	1,569	-	-	-	1,569
Designated vehicle	2,038	-	(1,019)	-	1,019
Designated purdeys cats	3,399	-	(5,953)	7,000	4,446
Designated welfare pec	64,035	-	(22,694)	-	41,341
Designated welfare voucher	85,280	-	(32,082)	-	53,198
Designated winding up	67,000	-	-	-	67,000
Designated kennels	-	6,250	(600)	-	5,650
Designated delapidations	-	-	-	5,000	5,000
	226,275	**6,250**	**(64,591)**	**22,000**	**189,934**
Restricted funds					
Pip & Peg	5,726	-	-	-	5,726
Cat neutering	996	-	(325)	-	671
Wilson/Woodview Enhancemer	1,258	-	(908)	-	350
	7,980	**-**	**(1,233)**	**-**	**6,747**
Total funds	**423,704**	**304,402**	**(323,068)**	**-**	**405,038**

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

11. Payments to trustees

No remuneration was paid to any Trustee or to any person or persons known to be connected with any of them.

12 Going concern

These accounts have been prepared on a going concern basis.

13. Comparative Statement of Financial Activities

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
Incoming resources					
Incoming resources from generated funds					
Donations and legacies		129,377	1,600	54,375	185,352
Charitable activities					
Activities for generating funds	**2**	153,793	-	3,730	157,523
Investment income	**3**	8,620	-	-	8,620
Total incoming resources		**291,790**	**1,600**	**58,105**	**351,495**
Resources expended					
Cost of generating funds					
Raising funds	**4**	117,655	742	100	118,497
Charitable activities	**5**	106,013	-	24,599	130,612
Total resources expended		**223,668**	**742**	**24,699**	**249,109**
Net incoming/(outgoing) resources before transfers		68,122	858	33,406	102,386
Gross transfers between funds		(86,919)	280	86,639	-
Net incoming/(outgoing) resources before other recognised gains/losses		(18,797)	1,138	120,045	102,386
Net movement in funds		(18,797)	1,138	120,045	102,386
Total funds brought forward at 1 Jan 2024		208,246	6,842	106,230	321,318
Total funds carried forward at 31 Dec 2024		**189,449**	**7,980**	**226,275**	**423,704**

RSPCA ESSEX SOUTH AND SOUTHEND BRANCH

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

I report on the accounts of RSPCA Essex South and Southend Branch for the year ended 31 December 2025 which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. The charities gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:
Community360
Winsley's House, High Street, Colchester, Essex



Date 22/06/2026

RSPCA ESSEX SOUTH, SOUTHEND AND DISTRICT BRANCH

Registered Charity no. 208538

Trustees Report for the year ended 31 December 2025

Trustees	**Mrs S C Beaumont**	**(Chairperson)**
	Ms. M S G Ward	**(Treasurer)**
	Ms J Ripton	**(Secretary)**
	Mrs S I Abrahams	
	Mrs B L Goodfellow	
	Mrs C A Jones	
	Mr R J Moran	**(Resigned May 2026)**

**Trustees are appointed or reappointed annually at the AGM*

Staff:

Shop Managers	**Branch staff**
Mrs T Clements	**Ms M Summers (Animal Support)**
Mrs S Warrington	
Mrs C S Cruikshank	
Mrs L Tinklin	

Registered Address:

RSPCA Essex South, Southend and District Branch
6 West Street
Rochford
Essex
SS4 1AL

Auditors:

Community 360
Winsley's House
High Street
Colchester
Essex
CO1 1UG

Bankers:

Royal Bank of Scotland
13-15 London Road
Southend-on-sea
Essex SS1 1PR

Santander
Bootle
Merseyside
L30 4GB

CAF (Charities Aid Foundation) Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Objects and public benefit statement

The RSPCA Essex South, Southend & District Branch an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), responsible for carrying out animal welfare work in the districts of Southend, Castle Point, Rochford, the towns of Wickford, Battlesbridge and South Woodham Ferrers (part of).

The trustees hold regular meetings throughout the year at which decisions are made. The day to day running of the shops is delegated to the Shop Managers.

The branch operates within a national network of separately registered organisations that pursue the same objectives and which are known collectively as the Royal Society of the Prevention of Cruelty to Animals. The objects of the Branch are to promote the work and objects of the Society, namely by all lawful means to prevent cruelty, promote kindness to and alleviate suffering of all animals, with reference to the area of the Branch, in accordance with the policies of the Society.

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 2006 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

Under the Charities Act 2006, 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. 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, is beneficial to the society at large, and 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. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing 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, financial difficulties or pass away. 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 is key to 'the prevention of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind.

Within the financial means available to us, we provide vouchers to subsidise veterinary treatment for animals, which are sick or injured and belong to local people on low incomes. We do this through negotiating with local vets, provision of pet food or receiving sign-over of their pet. This work benefits those individuals by giving them financial help to care for their companion animals or relieving them of their need to care for them, as obligated by law.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme or working in joint venture with other animal welfare charities. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. We re-home at low cost, animals in need 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 have a set 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 re-home to those who could not afford them.

We take in, without charge, lost animals and take steps to reunite them with owners. 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 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 providing cat and dog information contact telephone numbers on our website. We take in many calls to our "0300" telephone number as well as to our shops, which are also able to help or re-direct. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society / other RSPCA branches / local animal welfare charities through collaborating in providing funding for animal welfare events and promotions.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, retail volunteering, fostering, and fundraising. We do not have our own Rehoming Centre, so we are unable to support volunteer interest on more one-to-one with the animals. However, this can still benefit local people and companies by providing the possibility of doing work, which is compassionate and rewarding.

Branch Activities 2025

We experienced another very busy year, with most of our rehoming activities continued to be supervised by our Rehoming coordinator & voluntary elected Trustees working closely with local boarding establishments.

The Branch financial position remained stable, with the Trustees continuing to pursue the prudent financial policies adopted over the previous few years. Wherever possible, the Trustees have sought to get best value for expenditure and negotiate support from other organisations in terms of match funding. We continue to review our operating model to create efficiencies in the way we deliver services.

Our expenses increased by 30% in the year, totalling £323,068. However, Income for the year has decreased by 20% on last year. Income totalled £304,402 which was primarily generated through adoption fees, legacies (£116,654), sales from our shops i.e., Shoeburyness, Rochford and online site Vinted and a special donation from Thorpe Bay Lawn Tennis Club as Captains chosen charity (£6,250).

We have allocated funds to specific projects such as increased welfare support and treatment initiatives with some funds ringfenced to support activities to improve our infrastructure. Further work is required to expand our fundraising activities to generate alternative income streams.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time the financial position of the charity. They have general responsibility for taking such steps as are reasonable open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

We have a small team of employees who are responsible for managing our shops and the day to day rehoming activities. Many roles continue to be managed by a small group of volunteers, thus putting an enormous strain on the current Trustees. We would welcome applications from any members with three months or more membership, especially anyone interested in fundraising to become a Trustee.

The Branch, however still maintained its efforts on behalf of the animals, with fosterers and re-homing trustees/volunteers working steadfastly to meet the increasing workload. Thanks to their efforts, the Branch was able to deal with more than 300 animals either through direct rehoming or welfare assistance. In addition, Food and supplies have been donated to foodbanks via direct donation and Pets at Home VIP scheme. This achievement would not have been possible without the help and support of our boarding establishments, fosterers and veterinary practices.

We still struggle with the general public perception of the structure and responsibilities of the RSPCA. This is both disappointing and frustrating for our local branch as we are a self-funding separate charity which is passionate about the life quality of the animals in our branch area.

Intake and Rehoming activities

CATS: This year we took in **165 cats/kittens,** a 10% increase on last year. We continued to work closely with Danahar Animal Centre for boarding and rehoming many of our cats and some dogs. A special 'thank you' should be given to their staff and volunteers involved in the cat rehoming process who do a remarkable job making sure the cats/kittens go into suitable, permanent homes.

We work closely with a number of local charities to support trap, neuter and release programs as well as supplying food and medical care.

DOGS: It was a busy and challenging year with further 10% increase year on year in the number of dogs needing our assistance. **92 dogs and puppies** were brought into the branch in need, we provided veterinary care and rehabilitation, where necessary and eventually finding suitable new homes for them.

Post Covid-19 lockdown, we have seen more behavioural issues due to the lack of training and socialisation as puppies making rehabilitation and rehoming more time intensive.

In addition, we continue to offer welfare assistance to several needy dogs in the area, providing donated food to those in financial crisis, assisting with training and behaviour advice to enable owners to keep their dogs and emergency veterinary treatment where necessary.

PERMANENT FOSTERING: We support a further 25 dogs and cats under permanent foster care agreements, due to behavioural issues or being too elderly or unwell with specific medical needs to enable them to be rehomed.

Rehoming animals in our care

The continued social media presence, mainly the Facebook page, continues to be an excellent platform to reach our target audience for adopters and raising general awareness of the branch. Increasingly, many adopters use 'Find a Pet' on the national RSPCA website, where you can search by 'distance from you'. Out of area adoption is beneficial for our animal rehoming options, although we have found that arranging viewings and subsequent home visits can lengthen and animals stay in comparison with that of a local adopter.

In 2025, we continued to regularly liaise with Press Office at Headquarters to arrange press releases and help promote animals or cases of interest at our branch as well as online events and competitions being organised by headquarters. Additional effort by our rehoming manager, has led to special fundraising campaigns for individual animals who require significant treatment and long-term support. Our links with local Dog Wardens and other welfare service providers remains strong and continues to help prevent suffering of animals within our district.

As always, we are eternally grateful to our amazing staff and volunteers as, without your continued commitment, we would not be able to help as many animals as we do. Our thanks and acknowledgement also go to our service providers, who always go above and beyond to support us. Working in partnership, we can give animals in our care the second chance they deserve.
A special thank you to Rik Moran our Volunteer Coordinator who has resigned as a trustee in 2026 and moves to a new role within the inspectorate; we look forward to working with him in the future.

The Board of Trustees approved this report on 11 June 2026

Mrs S Beaumont
Chairperson
RSPCA Essex South, Southend and District Branch

Proposed: M Ward
Seconded: J Ripton