RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2025

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RSPCAHEREFORDSHIRE BRANCH – TRUSTEES' REPORT 2024

1 LEGAL AND ADMINISTRATIVE INFORMATION

1.1 Status

The RSPCA Herefordshire Branch is an unincorporated charitable association operating as a Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in Herefordshire. It is separately registered with the Charity Commission, number 0223364, and is responsible for raising its own funds.

1.2 Trustees And Management Committee

The Trustees form the Management Committee. The following Trustees were in office during the year.

Chair L. Hurds

Treasurer D. Starling Secretary K Tillett

Other Members of the Committee

J Carwardine
A Pickering-Gray
R Turner
R Owens

1.3 Other Significant Information

Senior Staff - Administrator S. Perks

Shop Manager S Honeybourne

Principal Address 37 Broad Street, Hereford, HR4 9AR

Bankers CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent. ME19 4JG

2 STRUCTURE, GOVERNANCE AND MANAGEMENT

In accordance with Branch Rules, a management committee, elected at the AGM, governs the Branch and members are Trustees of the Branch. The power of co-opting new Trustees is vested in the elected Trustees. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Trustees hold regular meetings at which strategic decisions are made. Day to day running of the Branch is delegated to the Administrator, and the day to day running of the shop delegated to the Shop Manager.

The Trustees actively review the risks which the charity faces through regular meetings of the Trustees that cover operational and financial aspects. The Trustees confirm that they have established systems to mitigate the significant risks, which have been identified as :

- inability to operate the shop because of fire or other destruction;
- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient funds to cover the costs of animal welfare activities.

3 STATEMENT OF TRUSTEES' RESPONSIBILITY

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements as explained below. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

select suitable accounting policies and then apply them consistently;
make judgements and estimates that are reasonable and prudent; and
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Branch will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They have general responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

4 OBJECTS AND PUBLIC BENEFIT STATEMENT

The objects of the Branch are to promote the work and objects of the Society - which are 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.

The Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on the charitable aims, and continue to deliver benefits to the public. They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

4.1 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 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. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

4.2 Charitable Activities Pursued For The Public Benefit

We support our local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals, including - where resources permit - pets whose owners suffer ill health or 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 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.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. 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 by a voucher scheme. This work helps to control dog/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 re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We re-home 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 re-home to those who could not afford them.

We take steps to reunite lost animals with their 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 provide volunteering opportunities for those who wish to support our work, including Trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2024 we continued to re-home cats and other animals.
. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2024 we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public, however our ability to do so was restricted due to falling funds and doncations. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.
Our shop remains a highly visible focus of our work. As ever, we remain very grateful to all our volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2025 are included. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the "Receipts and Payments" format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The Branch only has Unrestricted funds, which can be used as Trustees see fit..

6.2 Reserves Policy

The Trustees' reserve policy has been to maintain reserves sufficient to cover at least a year's expenditure on animal welfare. This has been possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly.

Nevertheless, the Trustees believed that a managed reduction in reserves, when the funds are used to promote animal welfare, was legitimate.

6.3 Investment Policy

The Trustees' investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme's limits, although where the risk/reward situation is considered acceptable the investment may not be within the Scheme's limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee' decision to use its reserves to fund operating costs.

Fundraising was difficult but a new schedule of events and the return of supermarket collections helped during 2025.

Income from other sources – the Branch's share of national activities such as door to door collections – remains a major part of the Branch's total income and educes slightly in 2025

Assistance to qualifying members of the public to treat their own animals increased in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2026 as further reduction in the Branch's reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful.

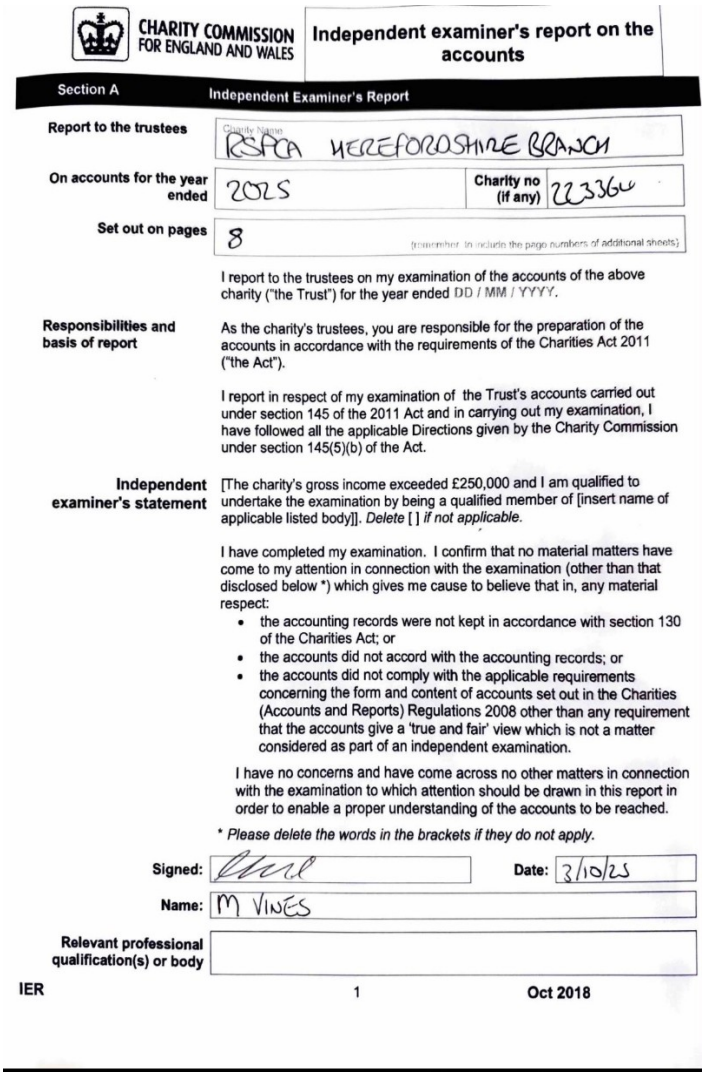
The Branch aims to focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

		2025	2024
Operating Costs			
	Auditing & Banking	60	120
	Admin EXP	393	1346
	Insurance	1054	1036
	Misc	345	428
	Postage & Stationary		
	Phones / web	630	512
	Total Admin Costs	**2482**	**3442**
Salaries			
	Staffing Costs	47224	45741
Shop Costs			
	CC Handling	436	272
	Misc	6902	447
	Utilities	4850	4614
	Gods for Resale	1250	1150
	Maintenance		
	Rates	1124	1084
	Rent	13374	29443
	Total Shop Costs	**27937**	**37010**
INCOME			
	Adoption fees	40	2440
	Fundrasisng / Donations	3196	7600
	Investment Income	2	342
	Legacies	0	0
	National Collection	26536	21427
	Shop Takings	40014	45378
	Total Operating Income	**69788**	**77187**
EXPENDITURES			
	Accomodation	345	515
	Vet Fees	4846	32589
	rehoming	5191	33104
	Operations Costs	2482	3442
	Shop Costs	27937	37010
	Payroll Costs	47224	45741
	Welfare Vouchers	0	3650

Total Expenditure	**8283 4**	**1229 47**
Net Operating Receipts	- 13045	- 45760

Statement of Assets & Liabilities as at 31st Dec 2025

Caf Ac	884	1761
Barclays	0	2176
Investment		
CCLA Fund	0	9992
	884	13929



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees Charity Name: RSPCA HEREFORDSHIRE BRANCH

On accounts for the year ended 2025 **Charity no (if any)** 223364

Set out on pages 8 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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 examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature] **Date:** 3/10/25

Name: M VINES

Relevant professional qualification(s) or body

IER 1 Oct 2018

(if any):

Address: 1 Well Gardens
HR6 0FA

Section B **Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.