REGISTERED CHARITY NUMBER: 232234

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

RSPCA
Burton upon Trent
and District Branch

Bourne & Co
Chartered Accountants
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

RSPCA
Burton upon Trent
and District Branch

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 21

RSPCA
Burton upon Trent
and District Branch

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objects and Public Benefit Statement

The RSPCA Burton upon Trent & 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 Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

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 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 2011 to have due regard to public benefit guidance published by the Commission.

Structure and Management

A Committee, elected at the AGM governs the branch, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a full-time manager. Each of the two shops have their own manager and part time deputy manager. The trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the branch face and confirm that the majority of such risk are those concerned with Health and Safety.

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. 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 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 or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Report of the Trustees
for the Year Ended 31 December 2025

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. 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 to humankind as a whole.

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

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 the 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 (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. 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 by collaborating on the redistribution of animals waiting to be rehomed. We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Achievements and Performance

In the year 2025 we rehomed 276 cats, 64 dogs, 19 rabbits and 6 guinea pigs which is only slightly less than 2024. Due to financial restraints, we suspended intake for several weeks in the first half of the year. We put to sleep 5 cats, 1 rabbit, 1 guinea pig and 6 dogs and three cats and one guinea pig died in the shelter.

Report of the Trustees
for the Year Ended 31 December 2025

In 2025 our expenditure rose reflecting our commitment to maintaining high standards of animal care, including staffing and veterinary expenses. By April we were in a difficult financial situation, and it was necessary to halt the intake of animals for several weeks to cut down on costs. We began a Save our Centre campaign reaching a wide audience of supporters and the stalwart efforts of our staff, volunteers and the public plus generous legacies ensured the continued existence of the Branch enabling us to continue our work. We continued a schedule of smaller, more frequent fairs and fundraising events bringing in a revenue of £21,523.59.

Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years or to maintain a minimum of one year's cash reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and this is something we need to keep under constant review. In summary the key risks are:

Lack of funds - this is an ongoing issue, and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses

Lack of Trustees - we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit

Lack of volunteers - Volunteers are vital to the branch providing their time to walk dogs, garden or serve in our shops amongst other things. We have an active recruiting policy although retention remains an issue.

Financial activities during the year resulted in a decrease in the level of reserves by £106,652. In 2024, reserves increased by £681,974. The decrease in reserves relates to the deficit for the year which was due to reduced income compared to the prior year, particularly legacies as the prior year was exceptional. Reserves as at 31st December 2025 were £1,327,556 (£1,434,208 as at 1st January 2025).

Future Plans

The main objective for the whole team will be to help to build financial sustainability for the branch, whilst improving the services we provide to both the community and to the animals we care for. A proposed merger with Derby and District Branch began in March 2025 and is ongoing. We anticipate a very positive outcome from this merger.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232234

Principal address

Hillfield Animal Home
Hillfield Lane
Stratton
Burton upon Trent
Staffordshire
DE13 0BN

Trustees

Mrs A Whitehurst Chair
S Gale (appointed 22.1.26)
Mrs T Sharratt
Mrs L McDermott
Mrs P Tyler
Mrs L Ferguson
Mrs M Pitchfork
Mrs P Pratt
P Jackson (resigned 10.3.25)
Mrs K Hartley-Dunn (resigned 30.9.25)

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Bourne & Co
Chartered Accountants
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 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 2011 and The Charity (Accounts and Reports) Regulations 2008. 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 board of trustees on 15/9/2026 and signed on its behalf by:

.....
Mrs A Whitehurst - Trustee

Independent Examiner's Report to the Trustees of RSPCA

Independent examiner's report to the trustees of RSPCA

I report to the charity trustees on my examination of the accounts of RSPCA (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Meadows FCA
The Institute of Chartered Accountants in England and Wales

Bourne & Co
Chartered Accountants
6 Lichfield Street
Burton-on-Trent
Staffordshire
DE14 3RD

Date: .....

RSPCA
Burton upon Trent
and District Branch

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	132,687	-	132,687	999,554
Charitable activities	5				
Animal welfare		153,005	-	153,005	176,017
Other trading activities	3	228,235	-	228,235	248,353
Investment income	4	4,486	37	4,523	3,575
Total		518,413	37	518,450	1,427,499
EXPENDITURE ON					
Raising funds	6	182,253	-	182,253	219,411
Charitable activities	7				
Animal welfare		437,849	5,000	442,849	526,114
Total		620,102	5,000	625,102	745,525
NET INCOME/(EXPENDITURE)		(101,689)	(4,963)	(106,652)	681,974
RECONCILIATION OF FUNDS					
Total funds brought forward		1,425,876	8,332	1,434,208	752,234
TOTAL FUNDS CARRIED FORWARD		1,324,187	3,369	1,327,556	1,434,208

everything

The notes form part of these financial statements

RSPCA
Burton upon Trent
and District Branch

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	12	209,285	-	209,285	214,177
CURRENT ASSETS					
Debtors	13	119,776	-	119,776	1,019,271
Cash at bank		1,006,845	3,369	1,010,214	253,758
		1,126,621	3,369	1,129,990	1,273,029
CREDITORS					
Amounts falling due within one year	14	(11,719)	-	(11,719)	(52,998)
NET CURRENT ASSETS		1,114,902	3,369	1,118,271	1,220,031
TOTAL ASSETS LESS CURRENT LIABILITIES		1,324,187	3,369	1,327,556	1,434,208
NET ASSETS		1,324,187	3,369	1,327,556	1,434,208
FUNDS	15				
Unrestricted funds				1,324,187	1,425,876
Restricted funds				3,369	8,332
TOTAL FUNDS				1,327,556	1,434,208

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

.....
A Whitehurst - Trustee

The notes form part of these financial statements

RSPCA
Burton upon Trent
and District Branch

Cash Flow Statement
for the Year Ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	761,821	(139,357)
Net cash provided by/(used in) operating activities		761,821	(139,357)
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,365)	-
Net cash (used in)/provided by investing activities		(5,365)	-
Change in cash and cash equivalents in the reporting period		756,456	(139,357)
Cash and cash equivalents at the beginning of the reporting period		253,758	393,115
Cash and cash equivalents at the end of the reporting period		1,010,214	253,758

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(106,652)	681,974
Adjustments for:		
Depreciation charges	10,257	10,491
Decrease/(increase) in debtors	899,495	(880,823)
(Decrease)/increase in creditors	(41,279)	49,001
Net cash provided by/(used in) operations	761,821	(139,357)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	253,758	756,456	1,010,214
	253,758	756,456	1,010,214
Total	253,758	756,456	1,010,214

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and Legacies are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

Tangible fixed assets

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

Freehold property	- 2% on cost
Motor vehicles	- 25% on cost
Equipment and computers	- 10% on reducing balance

Taxation

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The Charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Liabilities
Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

Going concern
The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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Notes to the Financial Statements - continued for the Year Ended 31 December 2025

2. DONATIONS AND LEGACIES

Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations	106,708	-	106,708	79,519
Legacies	25,978	-	25,978	920,035
Income received	132,686	-	132,686	999,554

3. OTHER TRADING ACTIVITIES

Income from other trading activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fundraising events	25,070	-	25,070	18,888
Charity shop income	198,269	-	198,269	224,951
Other	4,896	-	4,896	4,514
Income received	228,235	-	228,235	248,353

4. INVESTMENT INCOME

Income from investments

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Interest received on cash deposits	4,486	37	4,523	3,575
Income received	4,486	37	4,523	3,575

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

5. INCOME FROM CHARITABLE ACTIVITIES

Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Adoptions	64,455	-	64,455	66,776
Veterinary services	88,550	-	88,550	109,241
Income received	153,005	-	153,005	176,017

6. RAISING FUNDS

Analysis of expenditure on raising funds

	Activities undertaken directly	Grant funding	Support costs	Unrestricted funds total 2025	Unrestricted funds total 2024
	£	£	£	£	£
Raising funds	25,957	-	161,296	187,253	219,411
	25,957	-	161,296	187,253	219,411

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

7. CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities

	Activities undertaken	Support costs	Unrestricted funds total 2025	Unrestricted funds total 2024
	£	£	£	£
Animal welfare	317,012	120,836	437,848	526,114
	317,012	120,836	437,848	526,114

8. SUPPORT COSTS

	Management
	£
Other trading activities	161,296
Animal welfare	120,837
	282,133

Included in the above are governance costs totalling £26,333.

Support costs, included in the above, are as follows:

Management

	Other trading activities	Animal welfare	31.12.25 Total activities	31.12.24 Total activities
	£	£	£	£
Staff costs	126,574	3,839	130,413	367,103
Property costs	31,492	71,305	102,797	164,373
Telephone costs	-	2,548	2,548	2,750
Motor expenses	-	5,454	5,454	6,243
Computer expenses	-	1,041	1,041	2,728
Administrative expenses	3,230	10,315	13,545	26,070
Professional costs	-	24,297	24,297	50,173
Accountancy services	-	2,038	2,038	2,860
	161,296	120,837	282,133	622,300

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10. STAFF COSTS

Staff costs

	2025	2024
	£	£
Wages and Salaries	343,014	361,235
Social security costs	33,462	3,912
Pensions	5,784	1,956
	382,260	367,103

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

	31.12.25	31.12.24
Staff	18	20

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	999,554	-	999,554
Charitable activities			
Animal welfare	176,017	-	176,017
Other trading activities	248,353	-	248,353
Investment income	3,527	48	3,575
Total	1,427,451	48	1,427,499
EXPENDITURE ON			
Raising funds	219,411	-	219,411

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Animal welfare	526,114	-	526,114
Total	745,525	-	745,525
NET INCOME	681,926	48	681,974
RECONCILIATION OF FUNDS			
Total funds brought forward	743,950	8,284	752,234
TOTAL FUNDS CARRIED FORWARD	1,425,876	8,332	1,434,208

12. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Equipment and computers £	Totals £
COST				
At 1 January 2025	397,268	10,520	90,846	498,634
Additions	-	5,000	365	5,365
Disposals	-	(10,520)	-	(10,520)
At 31 December 2025	397,268	5,000	91,211	493,479
DEPRECIATION				
At 1 January 2025	211,587	10,520	62,350	284,457
Charge for year	7,303	104	2,850	10,257
Eliminated on disposal	-	(10,520)	-	(10,520)
At 31 December 2025	218,890	104	65,200	284,194
NET BOOK VALUE				
At 31 December 2025	178,378	4,896	26,011	209,285
At 31 December 2024	185,681	-	28,496	214,177

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	18,178	78,455
Legacies	100,885	940,816
VAT	713	-
	119,776	1,019,271

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	11,568	14,675
Other creditors	151	38,323
	11,719	52,998

15. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	1,425,876	(101,689)	1,324,187
Restricted funds			
Restricted	8,332	(4,963)	3,369
TOTAL FUNDS	1,434,208	(106,652)	1,327,556

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	518,413	(620,102)	(101,689)
Restricted funds			
Restricted	37	(5,000)	(4,963)
TOTAL FUNDS	518,450	(625,102)	(106,652)

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	743,950	681,926	1,425,876
Restricted funds			
Restricted	8,284	48	8,332
TOTAL FUNDS	752,234	681,974	1,434,208

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,427,451	(745,525)	681,926
Restricted funds			
Restricted	48	-	48
TOTAL FUNDS	1,427,499	(745,525)	681,974

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	743,950	580,237	1,324,187
Restricted funds			
Restricted	8,284	(4,915)	3,369
TOTAL FUNDS	752,234	575,322	1,327,556

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,945,864	(1,365,627)	580,237
Restricted funds			
Restricted	85	(5,000)	(4,915)
TOTAL FUNDS	1,945,949	(1,370,627)	575,322

continued...

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

16. RELATED PARTY DISCLOSURES

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