Charity registration number 232240 (England and Wales)

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I Davidson H Ekhorelen - Secretary P Maughan - Chairman A Murphy - Treasurer A C Simpson P Herron C Brown	 (Appointed 12 August 2025)
Charity registration	England and Wales	232240
Principal address	26 Bridge Street Morpeth NE61 1NL	
Independent examiner	David Holloway BA FCA DChA RMT Accountants & Business Advisors Ltd Finchdale House Belmont Business Park Durham DH1 1TW	

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The object of the Branch is to promote the work and objectives of the National Society within the branch area of Newcastle and North Northumberland, namely to use all lawful means to prevent or suppress cruelty to animals, promote kindness to, and alleviate the suffering of animals.

The Branch area covers the east side of Northumberland from Gateshead to Berwick.

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 policies adopted to further the objectives are as formulated by the Committee from time to time in accordance with RSPCA policies and procedures and there have been no major changes in the policies during 2024.

The Trustees have reviewed the outcomes and achievements for the year to ensure that they remain focussed on the charitable aims of the Branch, and continue to deliver benefits to the general public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Charitable Activities pursued for the public benefit.

The Branch provides financial assistance to the Local Inspectors to support the costs associated with taking in animals from the branch area that have been mistreated, abandoned or are otherwise in need of care. This also includes pets whose owners are no longer able to care for them due to ill health, financial difficulties or bereavement.

Animals that are supported by the Branch receive necessary veterinary treatment, vaccinations, neutering, and microchipping and all are assessed for rehoming

The Branch also offers subsidised veterinary support in the form of vouchers, for animals which are sick or injured, to owners on low incomes and in receipt of qualifying benefits. This also includes neutering and micro chipping.

During 2025, 376 Welfare and Neutering vouchers were issued, 93 animals were chipped, thus benefiting those on means tested benefits by giving financial help to obtain veterinary care.

The Branch provided volunteering opportunities for those who wish to support our work including Trusteeship, Fundraising and retail work and some animal care via fostering.

We have benefited from 38 volunteers within our charity shops who contributed 14,196 hours in 2025 across our network of shops, committee and fundraising events including 1,820 hours from our trustees.

The main activities undertaken to achieve these objectives included the management and oversight of four charity shops. Our dedicated team of volunteers provides invaluable support across all aspects of shop operations, including serving customers, merchandising, stock management, and assisting with administrative tasks. Their commitment and enthusiasm not only ensure the smooth day-to-day running of the shops but also help to maximize income, which directly supports the Branch's work in caring for animals. The contributions of these volunteers are essential to the success of our charitable activities and reflect the strong community spirit that underpins the Branch.

We are incredibly grateful to all our volunteers, whose dedication and hard work are essential to the Branch's success. From staffing our shops and supporting events, every contribution makes a real difference.

Their commitment reflects not only a deep compassion for animals but also a strong sense of community spirit. Volunteers inspire others, strengthen local connections, and enable the Branch to thrive.

We sincerely appreciate every hour and every act of support. Without our volunteers, the Branch could not operate, and their generosity and dedication lie at the heart of everything we do. Their efforts transform lives, both animal and human and is a true testament to their dedication.

Statement of branch committee responsibilities

Charity law and the Royal Society for the Prevention of Cruelty to Animals rules require the Branch Committee to prepare financial statements for each financial year which show the assets and liabilities and consolidate all the activities of the whole Branch.

In preparing those financial statements we are required to:

- Select suitable accounting policies and apply them consistently.
- 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 Branch will continue in business.

The Branch Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Branch. They are also responsible for safeguarding the assets of the Branch and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Achievements and performance

Animal Welfare
The Branch continued to support pet owners on low incomes by providing financial assistance for neutering, microchipping, and essential veterinary treatments. Although our rehoming department is currently paused, we remain fully committed to safeguarding the welfare of animals in need. These services ensure that pets remain healthy and cared for within their existing homes whenever possible, helping to prevent abandonment and supporting responsible pet ownership. Through this work, the Branch continues to make a meaningful impact on both animals and the wider community.

Throughout 2025 the Branch participated in free micro-chipping and neutering events in local communities, helping to prevent overpopulation and to ensure the welfare of animals

Rehoming
In 2025, the Branch's ability to rehome animals was significantly restricted due to a shortage of suitable premises. Animals in the branch area that were removed from harmful situations by local Inspectors were transferred to other branches for rehoming, with the Branch providing support towards their rehabilitation.
The branch continues to contribute to facilities at the Felledge animal centre for the rehoming of animals from the branch area.

In addition, the Branch has strengthened partnerships with local foodbanks, providing dog and cat food to support pet owners experiencing financial hardship and ensuring that pets remain cared for within their homes.

Branch shops
The Branch continues to operate fundraising shops in Alnwick, Wooler, Morpeth, and Whitley Bay, which play a vital role in supporting our work. These shops not only generate essential funds for the Branch but also help to raise awareness of the services and initiatives we provide. Each shop serves as a community hub, displaying information, promoting events, and engaging the public with our mission.

Our shops also make an important contribution to environmental sustainability by recycling and upcycling donations, giving unwanted items a new lease of life. We are sincerely grateful to the public for their generosity in donating goods, whether brought directly to the shops or collected by our branch driver. Each donation helps support the animals in our region while reducing waste in the local community.

Shop income remains one of the Branch's most important sources of funding, enabling us to maintain and expand our animal welfare activities. We continuously work to diversify income streams and develop new fundraising opportunities to ensure the Branch remains financially sustainable.

This year, the Wooler shop front was upgraded, significantly improving its appearance and accessibility. The upgrade has enhanced the shopping experience for customers, attracted new visitors, and provided a welcoming environment for both volunteers and the community.

We are deeply indebted to the volunteers and employees who dedicate their time and energy to running the shops. Their commitment, enthusiasm, and hard work are central to the success of the Branch. Without their ongoing support and the revenue they generate, we would not be able to continue providing the vital services and care that benefit so many animals in our region.

Feral Cats
The Branch continues to work closely with local residents across our area to address the ongoing challenges associated with feral cat populations. Our efforts focus on trapping, neutering, and providing veterinary care to help control and reduce the numbers of unmanaged cats in the community.

By supporting residents with humane trapping and veterinary assistance, the Branch not only improves the welfare of individual cats but also helps to reduce nuisance behaviours and uncontrolled breeding. This proactive approach benefits both the cats and the wider community, creating safer, healthier environments for people and animals alike.

In addition to direct intervention, the Branch provides advice and guidance to local residents on how to care for feral colonies responsibly, including feeding, monitoring health, and collaborating with neighbours. Our ongoing work relies heavily on the dedication of volunteers and the support of veterinary partners, ensuring that each cat receives the care it needs.

Through these combined efforts, the Branch continues to make a measurable difference in managing feral cat populations, improving animal welfare, and encouraging community engagement throughout the branch area and 127 feral cats were neutered.

Financial review
During the year the Charity's income was £405,696 (2024: £415,592), expenditure was £267,349 (2024: £257,014), after allowing for gains from investment the surplus for the year was £138,379 (2024: £162,835).

Investment policy and objectives
The Trustees' investment powers are governed by Branch rules, which permit the Charity's funds to be invested in any security listed on the London Stock Exchange. The Branch follows RSPCA guidelines on ethical investments. The Branch Committee's policy is to maintain income whilst preserving the real value of endowed investments.

Reserves policy
The Branch has 56 months reserves in unrestricted funds. The Reserves Policy set in 2005 stated that the Branch would aim to have 24 months reserves. The purpose of such reserves is to ensure that work continues in a managed way should the income reduce significantly for any reason. To reduce the level of reserves the Branch is planning to resume a series of projects to benefit animals in less affluent parts of the Branch area.

The total fund reserves at 31 December 2025 was £1,928,338 (2024: £1,789,959) of which £1,880,710 (2024: £1,739,936) was unrestricted funds and £47,628 (2024: £50,023) was endowment funds.

Plans for future periods
The Branch intends to continue its support for the Inspectorate by continuing to assist with Welfare help for the animals that are in our branch area.

Welfare work is undertaken by the Branch whereby pet owners in receipt of qualifying benefits are given assistance on a case-by-case basis with vet bills and a contribution towards the cost of neutering their pets. The Branch intends to continue the work of providing events where pet owners on low incomes will be able to have their animals microchipped, and to attend events in collaboration with other organisations as it has previously.

The Branch will continue to operate its own Branch funded campaign to promote neutering, microchipping and promoting responsible pet ownership.

Over the last 25 years the Branch has been involved in neutering feral cats predominantly in the North of the Branch area and in certain areas of Newcastle upon Tyne.

It is intended to continue and expand this important work in partnerships with other organisations, helping to manage populations and improve animal welfare.

The Branch will continue to support the Inspectorate by providing welfare assistance for animals in our region. Our welfare programme remains a key priority, offering financial support to pet owners in receipt of qualifying benefits to help with veterinary costs, including neutering.

We also plan to continue delivering community-focused initiatives, including events where pet owners on low incomes can access free or subsidised microchipping and neutering services. The Branch will maintain its collaborative approach by working alongside other organisations and attending joint events, as we have successfully done in previous years.

The Branch will continue to run its own funded campaigns to promote neutering, microchipping, and responsible pet ownership. Alongside this, we will be exploring and developing a range of new projects in the coming year to further enhance our impact and reach within the community.

The Branch will also continue to support and attend a variety of events, including our successful Action Days, which provide free welfare advice and promote responsible pet ownership within the community.

These events remain an important way for us to engage with the public and deliver practical support to those who need it most.

Structure, governance and management

The Charity is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Dunn	(Resigned 14 May 2025)
J Egan - Regional Representative	(Resigned 8 June 2025)
I Davidson	
H Ekhorelen - Secretary	
P Maughan - Chairman	
A Murphy - Treasurer	
A C Simpson	
P Herron	
C Brown	(Appointed 12 August 2025)

Organisational structure

All strategic and tactical decisions are made by the Trustees in committee. Operational decisions are made by appropriate members of staff in consultation with line management.

Other matters

Branch Personnel were as follows:

Shop Manager (part time) - Alnwick
Shop Manager (voluntary part time) - Wooler
Shop Manager x 2 (part time) Morpeth
Shop Manager – Whitley Bay
Retail Assistant – (part time) Whitley Bay
Driver (part time)
Branch Administrator

Risk Management

During 2025 the major risks to which the charity is exposed, as identified by the Trustees, will continue to be reviewed. Branch expenditure continues to be monitored. Financial controls are in place in all Branch operations.

Health & Safety assessments and Fire Risk assessments have been conducted and such corrective measures as were needed have been taken.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees' report was approved by the Board of Trustees.

P Maughan - Chairman
Trustee

26 May 2026

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

I report to the trustees on my examination of the financial statements of Royal Society for the prevention of cruelty to animals Newcastle and North Northumberland branch (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 financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institue 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 financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

David Holloway BA FCA DChA
RMT Accountants & Business Advisors Ltd
Finchdale House
Belmont Business Park
Durham
DH1 1TW

26 May 2026

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	204,068	-	204,068	214,076	-	214,076
Other trading activities	**4**	193,753	-	193,753	193,187	-	193,187
Investments	**5**	7,875	-	7,875	8,329	-	8,329
Total income		405,696	-	405,696	415,592	-	415,592
Expenditure on:							
Raising funds	**6**	166,097	-	166,097	150,880	-	150,880
Charitable activities	**7**	101,252	-	101,252	106,134	-	106,134
Total expenditure		267,349	-	267,349	257,014	-	257,014
Net gains/(losses) on investments	**12**	2,427	(2,395)	32	3,152	1,105	4,257
Net income/(expenditure) and movement in funds		140,774	(2,395)	138,379	161,730	1,105	162,835
Reconciliation of funds:							
Fund balances at 1 January 2025		1,739,936	50,023	1,789,959	1,578,206	48,918	1,627,124
Fund balances at 31 December 2025		1,880,710	47,628	1,928,338	1,739,936	50,023	1,789,959

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NEWCASTLE AND NORTH NORTHUMBERLAND BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		114,831		119,366
Investments	**15**		156,283		156,250
			271,114		275,616
Current assets					
Stocks	**16**	100		100	
Debtors	**17**	26,143		25,877	
Cash at bank and in hand		1,649,537		1,505,981	
		1,675,780		1,531,958	
Creditors: amounts falling due within one year	**18**	(18,556)		(17,615)	
Net current assets			1,657,224		1,514,343
Total assets less current liabilities			1,928,338		1,789,959
The funds of the charity					
Endowment funds	**20**		47,628		50,023
Unrestricted funds	**21**		1,880,710		1,739,936
			1,928,338		1,789,959

The financial statements were approved by the trustees on 26 May 2026

P Maughan - Chairman
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Royal Society for the prevention of cruelty to animals Newcastle and North Northumberland branch is an unincorporated association, governed by the rules as approved by the Council of the Society, managed by a board of Trustees elected annually at the Annual General Meeting.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Leasehold improvements	10% on cost
Plant and equipment	20% on reducing balance
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	32,517	12,935
Legacies	171,151	200,660
Subscriptions	400	481
	204,068	214,076

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	193,753	193,187

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	5,366	4,614
Interest receivable	2,509	3,715
	7,875	8,329

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	98,656	93,272
Depreciation and impairment	122	113
	98,778	93,385
Trading costs		
Operating charity shops	67,319	57,495
Total costs	166,097	150,880

7 Expenditure on charitable activities

	Boarding, fostering and adoption 2025 £	Support costs 2025 £	Total 2025 £	Boarding, fostering and adoption 2024 £	Support costs 2024 £	Total 2024 £
Direct costs						
Boarding fees	6,206	-	6,206	3,823	-	3,823
Neutering	28,173	-	28,173	51,305	-	51,305
Travel and motor expenses	500	-	500	525	-	525
	34,879	-	34,879	55,653	-	55,653
Share of support and governance costs (see note 8)						
Support	-	66,373	66,373	-	50,481	50,481
	34,879	66,373	101,252	55,653	50,481	106,134
Analysis by fund						
Unrestricted funds	34,879	66,373	101,252	55,653	50,481	106,134

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	33,840	31,672
Depreciation	4,413	5,272
Bank charges	1,321	1,325
Gift aid system	291	974
Rent, rates, light and heat	4,008	3,278
Branch contribution	16,538	2,218
Telephone	964	201
Post, printing and stationery	-	1,040
Miscellaneous expenses	153	308
Governance costs	4,845	4,193
	66,373	50,481
Analysed between:		
Support costs	66,373	50,481

	2025	2024
Governance costs comprise:	£	£
Independent examination fee	3,260	3,696
Legal and professional	1,585	497
	4,845	4,193

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,260	3,696
Depreciation of owned tangible fixed assets	4,535	5,385

10 Trustees

None of the trustees (or any persons connected with them) received any expenses, remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	8

Employment costs	2025 £	2024 £
Wages and salaries	128,074	120,237
Social security costs	2,217	2,738
Other pension costs	2,205	1,969
	132,496	124,944

There were no employees whose annual remuneration was more than £60,000.

12 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Revaluation of investments	2,427	(2,395)	32	3,152	1,105	4,257

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	98,000	35,051	4,118	22,247	23,515	182,931
At 31 December 2025	98,000	35,051	4,118	22,247	23,515	182,931
Depreciation and impairment						
At 1 January 2025	-	35,051	3,509	14,483	10,522	63,565
Depreciation charged in the year	-	-	122	1,165	3,248	4,535
At 31 December 2025	-	35,051	3,631	15,648	13,770	68,100
Carrying amount						
At 31 December 2025	98,000	-	487	6,599	9,745	114,831
At 31 December 2024	98,000	-	609	7,764	12,993	119,366

15 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	156,250
Valuation changes	32
At 31 December 2025	156,282
Carrying amount	
At 31 December 2025	156,282
At 31 December 2024	156,250

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	100	100

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Other debtors	3,661	2,461
Prepayments and accrued income	22,482	23,416
	26,143	25,877

18 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Other taxation and social security	63	-
Trade creditors	767	4,189
Other creditors	3,167	3,228
Accruals and deferred income	14,559	10,198
	18,556	17,615

19 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	2,205	1,969

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025	Gains and losses	At 31 December 2025
	£	**£**	**£**
Permanent endowments			
The late Mrs H B Ryders bequest	50,023	(2,395)	47,628

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Endowment funds (Continued)

Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
The late Mrs H B Ryders bequest	48,918	1,105	50,023

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
Rehoming centre	600,000	-	-	-	600,000
General funds	1,139,936	405,696	(267,349)	2,427	1,280,710
	1,739,936	405,696	(267,349)	2,427	1,880,710

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Rehoming centre	600,000	-	-	-	600,000
General funds	978,206	415,592	(257,014)	3,152	1,139,936
	1,578,206	415,592	(257,014)	3,152	1,739,936

22 Analysis of net assets between funds

	Unrestricted funds 2025	Endowment funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	114,831	-	114,831
Investments	108,655	47,628	156,283
Current assets/(liabilities)	1,657,224	-	1,657,224
	1,880,710	47,628	1,928,338

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	119,366	-	119,366
Investments	106,227	50,023	156,250
Current assets/(liabilities)	1,514,343	-	1,514,343
	1,739,936	50,023	1,789,959

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).