Charity registration number 232241

RSPCA NORTHUMBERLAND WEST BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

RSPCA NORTHUMBERLAND WEST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Ormiston - Chairman S Hogarth A Wakelam R Moules C Imrie
Charity number	232241
Principal address	4 Newman Row Battle Hill Hexham Northumberland NE46 1BB
Independent examiner	Anthony Dunn TC Group 15 Bankside The Watermark Gateshead NE11 9SY
Investment advisors	St James's Place Wealth Management One Trinity Gardens Broad Chare Newcastle upon Tyne NE1 2HF

RSPCA NORTHUMBERLAND WEST BRANCH

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RSPCA NORTHUMBERLAND WEST 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 and "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).

Objectives and activities

The objects of the branch are to promote the work and objects of the National Society of the RSPCA

– to promote kindness or to 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 key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The Trustees have complied with the duty under the Charities Act 1993 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The Branch supports the 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 Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.
- The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.
- Free animal care advice is offered to pet owners, and talks are given by invitation to local groups about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- RSPCA Northumberland West Branch provides volunteering opportunities for those who wish to support our work including trusteeship, homechecking, fundraising and retail work and some animal care via fostering. This benefits local people, by providing the possibility of doing work which is compassionate and rewarding.

The main activities to achieve this are the operation of an animal re-homing programme and the management and oversight of three charity shops. Our army of volunteers provides invaluable support. We estimate that our volunteers contributed some 4,600 hours of their free time during 2023.

Achievements and performance

It is fair to say that 2025 was a challenging year for the Branch across many areas and our figures reflect this. Alongside rises in employment costs, animals having more complex needs once they come into our care and difficult trading circumstances the Branch faced long-term sickness amongst staff and the loss of three Trustees. On the upside we employed three new members of staff and the promotion of another together with the Care Contribution Fund, which helped us enormously, and a new Trustee looking to join us in 2026.

A large element of this review of 2026 includes reports from each of the shops, our Rehoming Officer and our new Media and Events Manager. Our Rehoming Officer has been with us for15 years and has vast experience in his role having rehomed over 3000 animals. The Media and Events Manager came into a newly created position and has hit the ground running. His report highlights all the areas he has covered. The new Manager at Hexham joined us at the end of March following a 5 month period of the shop being run by the Trustees and volunteers and was given a blank canvas to curate. Our Lead Manager at Prudhoe has been with us for many years and continues to face problems with falling footfall and sales following the development of a new shopping area away from the town centre. At Rothbury the Lead Manager moved up to the position at the end of 2025 having effectively led the shop for the previous year.

Rehoming

It is always challenging finding the right homes for our rescued animals but very satisfying and rewarding when done successfully.

200 animals went out in 2025 which is a slight fall on 2024.

It seems it is taking longer to re-home animals than before. There are a number of reasons, the number coming to us, health issues such as skin and teeth and behavioural problems. This applies particularly to larger dogs.

For example, Gina, a crossbreed suffered from extreme separation anxiety. She was returned to us at the end of January 2024. We did try to transfer her to a different Branch but there was never a space available. However we persevered and eventually found a really loving home for her after 20 months in our care.

With reference to the large numbers coming in, at the end of March 2025 we had 49 cats in our care. This was where the Care Contribution Fund was extremely important in helping us financially. The majority of animals rescued are Inspector generated but on occasions do take in animals locally although it is fair to say most of these would have needed Inspectorate help if we had not helped.

We are asked more to deal with wild life issues in this area. People ring us after ringing the helpline and being told they need to deal with the problem themselves i.e. take the injured bird or animal to their local vet. Many of these people are elderly and this is something they cannot deal with. I am often called to deal with injured birds. On one occasion a crow was stuck in a chimney even though it had protective cowls on the pots. How it managed to do this is still a mystery. The only way to release it was to contact the fire brigade to gain access to the roof and temporary remove the cowl. They agreed to do this if a member of the RSPCA was present in case the bird was injured and needed to be taken away. I attended and the bird was successfully released and flew away.

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Hexham Shop

I joined the team at the very end of March 2025 and have slowly made some layout changes within the shop to optimise and showcase destinations for easier shopability.

We have moved shelving, fixtures, tables and whole units within the shop which have had some great wins and also a few areas that didn't work as well. Our Craft, Household and Miscellaneous homeware (cushions, lamp shades etc) are definitely our less shopped categories and we consistently do various moves to keep these areas updated and visible. We occasionally hold mini sales on craft items around half term/holiday times which do help but it is definitely a lower value category.

We bought a long rail for the shop which has been a great help for us as we have been able to bring out lots more clothing items (i.e longer coats, dresses etc) and as it is on wheels we can move this around with ease.

We have seen a huge improvement in our gift aid which is hugely promising and helps us raise more money. The team is brilliant at asking and now it feels far more natural to everyone to ask and engage in the topic of gift Aid.

We know that across the board, the rag men have been spending less money on our boxes and items, though we do have alternative companies we use for books, cds and dvds. This has been successful for us, and although time consuming, we get more money for these than we do from recycling so this is something we are now relying on much more.

Back of house is much easier to manage, things are now clearly labelled for ease for everyone coming in and out. We have been trying really hard to keep on top of this as it makes day to day life within the shop much easier and more efficient for everyone. We are lucky to have some highly organised volunteers who also enjoy keeping it as tidy as possible.

Because of the tie-up we have with Pets at Home our social media manager regularly goes down to Pets at Home with a table and various leaflets, information and adoption help and this has gained us some really valuable donations.

Because of our Facebook page, newsletter and Instagram and excellent posters, leaflets we can ensure all information is relevant and up to date for everyone coming to the shop.

Social Media and Events.

This is a new part-time role that was created last March. It has allowed for a focus on social media, content creation, marketing and outreach through digital and physical mediums. Having Physical media (i.e. posters, leaflets) created and sent to each shop, allows the window displays and messaging throughout the branch to look uniform.

Posting the animals we have available for adoption on social media regularly, and finding the opportune time and day to post in order to reach more eyes, has increased the interaction on posts, and allowed for more enquiries, to the point some animals have had to be taken of social media and the website to allow John time to catch up with all the enquiries.

Also, we have been advertising select items from some of the shops on social media, this had led to an increase in interest, and sales. We have had quite good success advertising on local groups like Hexham Matters, which has allowed us to sell more higher ticket items.

Building the relationships with National has helped, as it has allowed us to get some Longer Stay animals, like Gina, in front of more eyes, through National promoting our posts, and running a media campaign, with help from the press office, getting the word out on a regional and sometimes national level. Especially for those that don't have social media, or don't live near one of our shops to see the posters that go in the window.

Likewise building up relationships with Northumberland County Council, and Local Councillors, as they will promote our posts, and share our posts on social media, again getting more eyes on our posts, and having them acting almost as influencers.

As far as other support, I have supported shops in the scanning of books and CDs/DVDs, this has helped bring in extra regular income for the shops, specifically Hexham and Prudhoe. I have also been there to offer IT support for all members of the Branch, with solving technical queries, or setting up laptops as needed.

Below is an overview of everything I have covered or achieved in the past year.

<u>Social Media and Events</u>

- Started a new Facebook page, and an Instagram account. All posts shared on both (apart from weekly newsletter which is Facebook only), averaging 50,000-65,000 views per month. Mainly due to sharing on local groups within our catchment area.
- Ran two successful photo competitions on social media, (Dogs in July, Cats in September, and have plans for "Small Furries" in 2026), asking our followers to vote on the winner, building inclusion with our supporters.
- Ran promotions for events for Prudhoe and Rothbury on Facebook and Instagram as well as Posters for the shops to distribute, paired with finding stall holders through social media for Prudhoe's Christmas and Easter Fairs.
- Reviving the popular Pre-Covid Dog Show, with planning started at the turn of the year.
- Producing and editing Photos and Videos of the animals in our care, ready to be advertised on posters, social media and the website.

Relationships

- Built up a great working partnership with Pets at Home, leading to a successful 'Santa Paws' event, which brought in over £2000 worth of Donations. Continue to organise visits to PAH around specific events in the Diary.
- Have a good working rapport with John and the Kennel staff.
- Built up a good working relationship with Lucy from National's Press Team, leading to not only Local coverage of Gina, our longest ever stay dog, but National (The Mirror), as well as helping with pictures for Fen's court case coverage, one of our other dogs, in local press in November. Both Dogs now successfully rehomed. And built up a good rapport with journalist and editor of the Hexham Courant.
- Have a good working relationship with the National Socials team, and Internal Comms.
- with Prudhoe and District Veterans Club, and the United Services Club in Prudhoe, leading to being able to have venue for FREE for Prudhoe's Christmas and Easter Fairs.
- Attended a meeting with local MP Joe Morris, around support for charities in Prudhoe.
- Built up and maintain relationships within Northumberland County Council.

Other Support

- Scanning of Books, CD's and DVD's for both Hexham and Prudhoe shops.
- Pricing of LP's for Hexham shop, which has increased income on Vinyl sales.
- Have offered help and advice in the shops when needed.
- Have updated and continue to update the website.
- IT support for shops, Trustees and John.
- Have stepped into a managerial role in both Hexham and Prudhoe shops when needed.

Rothbury Shop

The past year has seen a gentle increase in financial takings. This has been achieved by a step change approach, for example, the focus of the shop in the initial months was to clean and make good the overall appearance of the shop front exterior creating a more inviting frontage. This was followed by a focus on the window displays. By creating themed windows linked to seasons, e.g Christmas, Easter, Mothers day etc or local events. The use of reusable window decals has assisted in creating eye catching window displays, that many customers have made very positive comments about.

Creating an increasingly warm, inviting shop environment has both increased footfall regarding customers, donors and recruitment of volunteers. We have created a specific children's room, of clothing, toys and books, enjoyed by local and visiting children, who make a bee line for this area. Our four legged friends are always welcome, as long as their human companions are well behaved. Each four legged visitor is offered a small edible treat, in turn they remember and some refuse to walk past without a further visit into the shop.

Reaching out to community partners has created mutual benefit opportunities with the Rothbury shop now being referred to by locals as the hub of the village. We have built relationships that include collecting animal foods for the valley food bank; selling tickets for local music events that has opened up opportunities for regular raffles that benefit the Rothbury takings. We have hosted community music events with significant financial donations being reaped for the benefit of the RSPCA charity.

We are very lucky to have amazing customers and donors, who bring fabulous items to sell in the Rothbury shop, with some travelling from as far as Edinburgh, Redcar, and further afield. Many have stated they enjoy our shop so much, they enjoy the day out both bringing donations and returning home with bags of purchases from the shop and local community shops.

Overview

In order to accomplish all the above our team relies on the support of our loyal, hardworking and willing volunteers. We are extremely fortunate and grateful that they continue to voluntarily give up their time to come and work in the shops and support the many extra-curricular activities.

This year has also seen a change in the ownership of the private boarding kennels we currently use. Fortunately the new owner has worked there for many years and the changeover has been seamless. There are plans for new areas for the rabbits and a new exercise area specifically for the RSPCA animals and we are very grateful this will only strengthen the relationship between the Branch and the kennels.

We were sorry to lose three Trustees this year. Elke had been with us for only a year and continues to volunteer and support the shop in Rothbury. Derek joined the Committee after Covid and we are grateful for his expertise and advice. Suzanne had been a Trustee for many years and was a vital cog in the running of the Branch. We would like to sincerely thank them all and wish them the very best for the future.

The Branch continues to be administered on a voluntary basis. We do not employ a Branch Manager but use an HR firm and our Accountants when applicable.

Our shops provide the Branch with a regular income so that we can carry out our work and their success is absolutely vital to our sustainability. As outlined above however the Branch has faced challenges.

Financial review

Turnover at our Rothbury shop has continued to grow and is up by approximately 4% however profit at the shop decreased from £91,893 in 2024 to £79,852 in 2025. Most of the reason for this decline in profit is wages. Because of the growing success of the shop we felt the need to employ two additional part-time members of staff. In addition we have required staff for sickness cover which again adds to the wage bill. There was also an increased spend for the shop on items such as uniforms, a licence to play music, extra storage boxes and as well as purchases to sell in the shop.

Profit at Hexham in 2025 was much improved on 2024 and leapt to just under £20k. Turnover for the year increased by just under 5k and shop expenses were down nearly £8k. However it should be noted that for the first three months of the year there were no staffing costs as the shop was run solely by volunteers and Trustees and the bulk of the cost of the improvements done by the landlord was paid in 2024.

Prudhoe shop has again had a difficult year and regrettably we have seen a loss made on our operations at the shop. We have had staffing problems and also problems with our ebay account which resulted in a sharp fall in turnover. The shop is currently open 2 full and 2 half days a week for trade and the acceptance of donations. The shop does well with community events and also departures from the “norm” such as a £5 a bag sale. However it is not possible to hold such events on a regular basis. We closed the shop for approximately a month at the end of the year in order to update and reorganise and it is hoped that 2026 will be more successful.

As mentioned earlier the Care Contribution Fund has supported the branch in caring and treating animals. We do our very best for every animal that comes into our care ensuring that any health problems are dealt with and that the best home is found for them.

Our total spend on accommodation for our animals awaiting rehoming was £123,396 up again from £122,446 in 2024. Vets costs rose from £51,380 to £59, 195 The Care Contribution fund for all branches has enabled us to increase our rehoming costs to such an extent. We would not be able to continue at this level of spend without the Care Contribution Fund and should this cease in 2026, as is likely, our spending on animals will reduce.

Our total outgoing resources has increased from £391,693 in 2024 to £435, 193, the majority of which was due to increased staffing costs.

The number of hours worked by volunteers is approximately 5000

Risk management The RSPCA Northumberland West Branch performs a wide range of activities, all of which give rise to some level of risk. It is fully committed to regularly identifying and assessing these risks and taking appropriate action to prevent or minimise their impact on service delivery. In this way the Branch will better achieve its corporate objectives and enhance the value of the services it provides.

By definition risk management is:-

'The identification, analysis and control, primarily economic, of those risks which can impact on the society's ability to deliver its priorities and objectives'.

The objectives of the Branch's risk management strategy are to:

- embed risk management into the culture and operations of the Branch.
- adopt a systematic approach to risk management as an integral element of service planning and performance management.
- manage risk in accordance with best practice.
- anticipate and respond to changing social, environmental and legislative requirements.
- make sure that sections have clear accountability for both the ownership and cost of risk and the tools to effectively reduce it.

These objectives will be achieved by:

- establishing clear roles and responsibilities and reporting lines for risk management within the Society.
- incorporating risk management in the Society's decision-making, business planning and performance management processes.
- monitoring risk management and internal control arrangements on a regular basis.
- reinforcing the importance of effective risk management through training and providing opportunities for shared learning.
- providing suitable insurance or other arrangements to manage the impact of unavoidable risks.

Plans for the future

To recruit more Trustees.

Identify and share best practice in the shops

Review all options for the Prudhoe shop

Review Hexham and Rothbury shops

Consider, and react to, the effects of domestic and global economic events to the business

Further develop income streams

To continue to man our Branch line seven days a week.

To continue to assist the Inspectors

Consider becoming a Charitable Incorporated Organisation (CIO)

Structure, governance and management

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

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

J Ormiston - Chairman	
S Hogarth	
A Wakelam	
S Watkins	(Resigned 30 April 2025)
R Moules	
C Imrie	
D H Brown	(Resigned 30 April 2025)
E M Meiborg	(Resigned 30 April 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity appoints locally elected trustees recruited from the branch membership. Northumberland West Branch welcomes all applications to join the committee and looks for people from all backgrounds. A wide diversity creates interesting debate and new ideas. An induction and training programme is available to all potential and existing trustees.

The board of trustees meet once a month. The day to day operations of the charity, together with all staff and volunteers, are managed by the Trustees, with the re-homing office co-ordinating the re-homing activities and a shop manager in each of the three shops.

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

J Ormiston - Chairman
Trustee
Dated: 18 June 2026

RSPCA NORTHUMBERLAND WEST BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA NORTHUMBERLAND WEST BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Northumberland West 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 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the 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 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 financial statements to be reached.

TC Group

15 Bankside
The Watermark
Gateshead
Tyne and Wear
NE11 9SY

Dated: 18 June 2026

RSPCA NORTHUMBERLAND WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Income from:			
Donations and legacies	**3**	160,232	133,660
Charitable activities	**4**	398	5,274
Shop income	**5**	257,953	253,622
Investment income	**6**	2,737	806
Other income	**7**	115	152
Total income and endowments		421,435	393,514
Expenditure on:			
Shop expenses and fundraising costs	**8**	187,978	167,750
Boarding, rehoming and care of animals	**9**	247,214	222,626
Total resources expended		435,192	390,376
Net gains and returns on investments		34,816	15,312
Net movement in funds		21,059	18,450
Fund balances at 1 January 2025		468,135	449,685
Fund balances at 31 December 2025		489,194	468,135

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

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

RSPCA NORTHUMBERLAND WEST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**15**		3,388		3,525
Investments	**16**		306,141		287,448
			309,529		290,973
Current assets					
Stocks	**17**	755		755	
Debtors	**18**	12,501		12,395	
Cash at bank and in hand		208,937		207,595	
		222,193		220,745	
Creditors: amounts falling due within one year	**19**	(42,528)		(43,583)	
Net current assets			179,665		177,162
Total assets less current liabilities			489,194		468,135
Income funds					
Unrestricted funds			489,194		468,135
			489,194		468,135

The accounts were approved by the Trustees on 18 June 2026

J Ormiston - Chairman
Trustee

S Hogarth
Trustee

1 Accounting policies

Charity information

The charity is an unincorporated charitable association and a branch of (and thus dependent upon) the Royal Society for the prevention of Cruelty to Animals. The society was incorporated by the RSPCA Animals Act 1932. The branch is subject to the Society's rules, policies and guidance and to the branch rules.

1.1 Accounting convention

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” (“FRS 102”) 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

1.4 Incoming resources

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.

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.

1 Accounting policies **(Continued)**

1.5 Resources expended

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.

These are included in the statement of financial activities on an accruals basis, inclusive of any irrecoverable VAT.

Most expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Costs of generating funds, comprises of all costs which are directly attributable to fundraising activities and the shop trading.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Corporate governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee, costs linked to the strategic management of the charity and a proportion of the support costs.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. All other support costs, including irrecoverable VAT, are allocated equally between the activities of the charity, including governance costs.

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.

All assets costing £100 or more are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	20% reducing balance
Fixtures & fittings	20% reducing balance
Motor vehicles	25% reducing balance

1 Accounting policies **(Continued)**

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 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Stock consists entirely of purchased goods for resale. Stocks of donated goods carry no value in the accounts.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

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 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

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	78,655	51,721
Legacies receivable	16,880	7,067
Grants received	64,697	74,872
	160,232	133,660

4 Charitable activities

	2025 £	2024 £
Income from fundraising	398	5,274

5 Other trading activities

	2025 £	2024 £
Shop income	257,953	253,622

6 Investments

	2025	2024
	£	£
Interest receivable	2,737	806

7 Other income

	2025	2024
	£	£
Other income	115	152

8 Costs of generating funds

	2025	2024
	£	£
Shop expenses		
Shop trading costs	70,716	64,276
Staff costs	107,967	89,734
Depreciation and impairment	271	208
Support costs	6,815	5,317
Total shop expenses	185,769	159,535
Other fundraising costs		
Fundraising costs	2,209	8,215
	187,978	167,750

9 Charitable activities

	Boarding, rehoming and care of animals 2025	Support costs 2025	Total 2025	Boarding, rehoming and care of animals 2024	Support costs 2024	Total 2024
	£	£	£	£	£	£
Staff costs	31,962	-	31,962	18,895	-	18,895
Depreciation and impairment	629	-	629	838	-	838
Activities undertaken directly	193,023	6,815	199,838	184,642	5,318	189,960
	225,614	6,815	232,429	204,375	5,318	209,693
Share of governance costs (see note 10)	14,785	-	14,785	12,933	-	12,933
	240,399	6,815	247,214	217,308	5,318	222,626

Governance costs includes £2,700 (2024-£2,600) with regard to independent examination and accountancy fees.

10 Governance and share of support costs

	Governance costs	2025	2024
	£	£	£
Share of support costs			
Depreciation	104	104	31
Unrecoverable VAT on overheads	5,056	5,056	3,892
Other administrative expenses	1,759	1,759	1,425
Governance costs			
Accountancy	2,700	2,700	2,600
Donations to Headquarters etc	-	-	551
Professional fees	5,166	5,166	4,434
	14,785	14,785	12,933

11 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,005	1,077

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them was reimbursed any expenses (2021 None).

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	9	8

Employment costs	2025	2024
	£	£
Wages and salaries	135,929	106,849
Social security costs	2,245	-
Other pension costs	1,755	1,780
	139,929	108,629

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

14 Taxation

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

15 Tangible fixed assets

	Office equipment	Fixtures & fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	1,662	39,505	14,133	55,300
Additions	400	469	-	869
At 31 December 2025	2,062	39,974	14,133	56,169
Depreciation and impairment				
At 1 January 2025	1,538	38,620	11,618	51,776
Depreciation charged in the year	105	271	629	1,005
At 31 December 2025	1,643	38,891	12,247	52,781
Carrying amount				
At 31 December 2025	419	1,083	1,886	3,388
At 31 December 2024	124	885	2,516	3,525

16 Fixed asset investments

	Listed investments	Alternative investments	Cash in portfolio	Total
	£	£		£
Cost or valuation				
As at 1 January 2025	250,961	18,941	17,546	287,448
Valuation and movement changes	38,254	(12,548)	(7,013)	18,693
At 31 December 2025	289,215	6,393	10,533	306,141
Carrying amount				
At 31 December 2025	289,215	6,393	10,533	306,141
At 31 December 2024	250,961	18,941	17,546	287,448

17 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	755	755

18 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	6,444	6,795
Prepayments and accrued income	6,057	5,600
	12,501	12,395

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,443	3,288
Trade creditors	37,085	38,295
Accruals and deferred income	2,000	2,000
	42,528	43,583

20 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,755	1,780

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.

21 Unrestricted funds

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	468,135	421,435	(435,192)	34,816	489,194

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	449,685	393,514	(390,376)	15,312	468,135

22 Related party transactions

The charity operates as a branch of the Royal Society for the prevention of Cruelty to Animals (RSPCA). During the year a contribution of £Nil (2024 £551) was paid to the RSPCA as a contribution towards their costs.

During the year contributions from head office were received by the branch in respect of Door to Door Donations of £21,816 (2024 £23,094).