**RSPCA WARRINGTON, HALTON & ST HELENS**
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2025**

Charity registration number 232259 (England and Wales)

# RSPCA WARRINGTON, HALTON & ST HELENS

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mr P Draycott | |
| | Mrs J Draycott | |
| | C McGee | |
| | Ms M Worsley | |
| | Ms J Ashby | |
| | Mr A M Darby | (Appointed 28 June 2025) |
| **Charity registration** | England and Wales | 232259 |
| **Independent examiner** | P Bell FCCA | |
| | Champion TLL Limited | |
| | 7-9 Station Road | |
| | Preston | |
| | Lancashire | |
| | PR4 6SN | |

# RSPCA WARRINGTON, HALTON & ST HELENS

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# RSPCA WARRINGTON, HALTON & ST HELENS

## 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 objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Whilst in our care the animals are treated for both physical and behavioural needs until they become available for rehoming

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Once animals become available for rehoming, in the majority of cases they are networked out to other RSPCA branches that focus on rehoming, to ensure a quick turnaround on the availability of spaces for case animals under the case boarding contract. The Branch also runs an animal clinic in Runcorn to provide low-cost treatment to animals whose owners are in receipt of certain benefits. Our volunteers provide invaluable support in the running of this service.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

In 2025 the branch took in a total of 334 animals; 143 cats and 191 dogs (261 animals in 2024). The vast majority of these were case animals, cared for by the Branch whilst prosecution cases were going through the court system. The rest were animals that had been signed over to the Inspectorate by their owners. The Branch rehomed a total of 139 cats and 147 dogs (189 in 2023). This is a considerable increase and reflects the efforts and professionalism of our staff at the animal centre.

The branch has continued to maintain its links with our surrounding branches and continues to support Altrincham branch by leasing them two kennels.

The Branch continues to focus on supporting the National Society, taking in cats and dogs which have been removed by RSPCA Inspectors due to concerns about their welfare. This provides the Branch with a basic level of income.
The branch has been increasing its fundraising by organising various events, including a stall at Delamere Forest, a focus on rehoming has also generated a significant increase in income.

The Trustees have also begun the process of converting from an unincorporated charity into a Charitable Incorporated Organisation (CIO). There are a number of benefits, including streamlining processes such as contracts and providing some additional protections to the trustee board. The conversion is expected to be completed before the end of 2026.

**Achievements and performance**
**Objectives and public benefit statement**

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

**Advancement of Animal Welfare**

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Our main activities, highlighted below, demonstrate the benefit provided to the public. All of our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

**Charitable activities pursued for the public benefit**

We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via the clinic for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. 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 Charity, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership, it would not be in the best interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal centre, from reception, to maintenance and animal care. This benefits local people by providing the possibility of doing voluntary work which is both compassionate and rewarding.

**Financial review**
The total incoming resources for the year amounted to £439,048 (2024: £372,857 ) including legacies and grants of £144,950 (2024: £90,148). Expenditures in the year amounted to £377,323 (2024: £288,092). The surplus for the year was £61,725 (2024: £84,765).

**Reserves Policy**
The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure. As of 31 December 2025 the Branch has free reserves of £231,288 which, at current levels, equates to 7.7 months charitable expenditure.

**Investment Policy**

Our policy remains unchanged, our surplus reserves will be held in a high interest account as we do not have the reserves to risk investing in equities.

**Risk Review**

Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.

**Plans for future periods**

The Branch looks forward to 2026, with the following key objectives:

- Increase fundraising and community engagement activities throughout the year
- Continue implementing efficiency improvements to reduce operational costs, with a specific focus on reducing utilities usage
- Increase the number of, and skills of volunteers to enable more flexible operations whilst maintaining the highest level of animal care.
- To increase the number of fosters.

**Structure, governance and management**

The charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

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

| | |
|---|---|
| Mr J Lavery | (Resigned 17 January 2025) |
| Mr P Draycott | |
| Mrs J Draycott | |
| S Davies | (Resigned 18 February 2025) |
| C McGee | |
| Ms T Hunter Smale | (Resigned 17 January 2025) |
| Ms M Worsley | |
| Ms J Ashby | |
| Mr A M Darby | (Appointed 28 June 2025) |

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2023 continued to be from fees paid by the National RSPCA for boarding and caring of case animals at Warrington Animal Centre.

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

.....

Mr P Draycott
**Trustee**

Date: .....

# RSPCA WARRINGTON, HALTON & ST HELENS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# RSPCA WARRINGTON, HALTON & ST HELENS

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (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 - matter of concern identified**

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 ACCA, 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.

**Champion TLL Limited**

**P Bell FCCA**
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated: 21/09/26

# RSPCA WARRINGTON, HALTON & ST HELENS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| Current financial year | Notes | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| **Income from:** | | | | | | |
| Donations and legacies | 3 | 187,266 | - | 600 | 187,866 | 177,222 |
| Charitable activities | 4 | 234,936 | - | - | 234,936 | 180,336 |
| Other trading activities | 5 | 16,189 | - | - | 16,189 | 15,227 |
| Investments | 6 | 57 | - | - | 57 | 72 |
| **Total income** | | 438,448 | - | 600 | 439,048 | 372,857 |
| **Expenditure on:** | | | | | | |
| Raising funds | 7 | 1,272 | - | - | 1,272 | - |
| Charitable activities | 8 | 359,163 | 16,288 | 600 | 376,051 | 288,092 |
| **Total expenditure** | | 360,435 | 16,288 | 600 | 377,323 | 288,092 |
| **Net income/(expenditure)** | | 78,013 | (16,288) | - | 61,725 | 84,765 |
| Transfers between funds | | (6,107) | 6,107 | - | - | - |
| **Net movement in funds** | 11 | 71,906 | (10,181) | - | 61,725 | 84,765 |
| **Reconciliation of funds:** | | | | | | |
| Fund balances at 1 January 2025 | | 159,382 | 734,839 | - | 894,221 | 809,456 |
| **Fund balances at 31 December 2025** | | 231,288 | 724,658 | - | 955,946 | 894,221 |

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

# RSPCA WARRINGTON, HALTON & ST HELENS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| Prior financial year | Notes | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|---|
| **Income from:** | | | | |
| Donations and legacies | 3 | 177,222 | - | 177,222 |
| Charitable activities | 4 | 180,336 | - | 180,336 |
| Other trading activities | 5 | 15,227 | - | 15,227 |
| Investments | 6 | 72 | - | 72 |
| **Total income** | | 372,857 | - | 372,857 |
| **Expenditure on:** | | | | |
| Charitable activities | 8 | 272,228 | 15,864 | 288,092 |
| **Total expenditure** | | 272,228 | 15,864 | 288,092 |
| **Net income/(expenditure) and movement in funds** | | 100,629 | (15,864) | 84,765 |
| **Reconciliation of funds:** | | | | |
| Fund balances at 1 January 2024 | | 58,753 | 750,703 | 809,456 |
| **Fund balances at 31 December 2024** | | 159,382 | 734,839 | 894,221 |

# RSPCA WARRINGTON, HALTON & ST HELENS

## BALANCE SHEET

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **15** | | 724,656 | | 734,839 |
| Investments | **16** | | 1,252 | | 1,252 |
| | | | 725,908 | | 736,091 |
| **Current assets** | | | | | |
| Stocks | **18** | 1,000 | | 1,000 | |
| Debtors | **19** | 67,263 | | 65,489 | |
| Cash at bank and in hand | | 248,466 | | 162,723 | |
| | | 316,729 | | 229,212 | |
| **Creditors: amounts falling due within one year** | **21** | (58,307) | | (42,698) | |
| **Net current assets** | | | 258,422 | | 186,514 |
| **Total assets less current liabilities** | | | 984,330 | | 922,605 |
| **Creditors: amounts falling due after more than one year** | **22** | | (28,384) | | (28,384) |
| **Net assets** | | | 955,946 | | 894,221 |
| **The funds of the charity** | | | | | |
| Unrestricted funds - general | **25** | | 231,288 | | 159,382 |
| Unrestricted funds - designated | **24** | | 724,658 | | 734,839 |
| | | | 955,946 | | 894,221 |

The financial statements were approved by the trustees on 7/7/26.

.....
Mr P Draycott
**Trustee**

## 1 Accounting policies

**Charity information**

RSPCA Warrington, Halton & St Helens is a local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unicorporated charity

### 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" ("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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 are items that the trustees have agreed to set aside for specific purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

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.

**1 Accounting policies** **(Continued)**

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.

The charity's primary activity is housing animals and the treatment and care of animals is mostly with the animals that are housed. The treatment of non-boarding animals is not material and, as such, has not been segregated within the accounts.

**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.

**Support costs**

Since the majority of activities/costs relate to the sole charitable activity heading all support costs have been allocated to the charitable activity and as such a separate analysis or allocation basis for support costs is not required.

**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 | 2% p.a. straight line |
| Fixtures and fittings | 15% p.a. reducing balance |
| Equipment | 25% p.a. reducing balance |
| Motor vehicles | 25% p.a. straight line |

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 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).

**1 Accounting policies** **(Continued)**

**1.9 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. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

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

**1.10 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.

**1.11 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 Accounting policies** **(Continued)**

**1.12 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.

**1.13 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 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 42,916 | - | 42,916 | 53,174 | - | 53,174 |
| Legacies | 114,089 | - | 114,089 | 62,732 | - | 62,732 |
| Grants | 30,261 | 600 | 30,861 | 61,316 | - | 61,316 |
| | 187,266 | 600 | 187,866 | 177,222 | - | 177,222 |
| **Grants** | | | | | | |
| RSPCA Door to Door Grant | 18,519 | - | 18,519 | 21,816 | - | 21,816 |
| RSPCA General Grant | - | - | - | 33,000 | - | 33,000 |
| RSPCA National Society | 3,800 | 600 | 4,400 | - | - | - |
| Other | 7,942 | - | 7,942 | 6,500 | - | 6,500 |
| | 30,261 | 600 | 30,861 | 61,316 | - | 61,316 |

## 4 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Housing animals** | | |
| Boarding, adoption and neutering | 234,332 | 145,211 |
| Other income | 604 | 35,125 |
| | 234,936 | 180,336 |

## 5 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Fundraising events | 3,510 | 2,562 |
| Shop income | 12,679 | 12,665 |
| Other trading activities | 16,189 | 15,227 |

## 6 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 57 | 72 |

## 7 Expenditure on raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Other fundraising costs | 1,272 | - |

## 8 Expenditure on charitable activities

| | Raising funds 2025 £ | Raising funds 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 217,297 | 201,138 |
| Depreciation and impairment | 16,288 | 15,864 |
| Direct costs | 89,851 | 49,240 |
| Animal care | 46,486 | 13,123 |
| | 369,922 | 279,365 |
| **Share of support and governance costs (see note 10)** | | |
| Governance | 6,129 | 8,727 |
| | 376,051 | 288,092 |
| **Analysis by fund** | | |
| Unrestricted funds - general | 359,163 | 272,228 |
| Unrestricted funds - designated | 16,288 | 15,864 |
| Restricted funds | 600 | - |
| | 376,051 | 288,092 |

## 10 Support costs allocated to activities

| | Raising funds 2025 £ | Total 2024 £ |
|---|---|---|
| Governance | 6,129 | 8,727 |

| | 2025 £ | 2024 £ |
|---|---|---|
| **Governance costs comprise:** | | |
| Accountancy | 5,429 | 8,727 |
| Legal and professional | 700 | - |
| | 6,129 | 8,727 |

**11 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 | 6,327 | 5,863 |
| Depreciation of owned tangible fixed assets | 16,288 | 15,994 |

**12 Trustees**

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

**13 Employees**

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|---|---|---|
| | Number | Number |
| | 12 | 12 |

| Employment costs | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 195,844 | 184,102 |
| Social security costs | 17,009 | 12,422 |
| Other pension costs | 4,444 | 4,614 |
| | 217,297 | 201,138 |

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

| | Freehold land and buildings | Fixtures and fittings | Equipment | Motor vehicles | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1 January 2025 | 1,164,964 | 23,955 | 40,811 | 5,413 | 1,235,143 |
| Additions | - | 5,882 | 225 | - | 6,107 |
| At 31 December 2025 | 1,164,964 | 29,837 | 41,036 | 5,413 | 1,241,250 |
| **Depreciation and impairment** | | | | | |
| At 1 January 2025 | 433,400 | 22,952 | 38,541 | 5,413 | 500,306 |
| Depreciation charged in the year | 14,631 | 1,033 | 624 | - | 16,288 |
| At 31 December 2025 | 448,031 | 23,985 | 39,165 | 5,413 | 516,594 |
| **Carrying amount** | | | | | |
| At 31 December 2025 | 716,933 | 5,852 | 1,871 | - | 724,656 |
| At 31 December 2024 | 731,564 | 1,003 | 2,272 | - | 734,839 |

## 16 Fixed asset investments

| | Unlisted investments |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 January 2025 & 31 December 2025 | 1,252 |
| **Carrying amount** | |
| At 31 December 2025 | 1,252 |
| At 31 December 2024 | 1,252 |

## 17 Financial instruments

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Carrying amount of financial assets** | | |
| Instruments measured at fair value through profit or loss | 1,252 | 1,252 |

## 18 Stocks

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Finished goods and goods for resale | 1,000 | 1,000 |

## 19 Debtors

| Amounts falling due within one year: | 2025 £ | 2024 £ |
|---|---|---|
| Trade debtors | 64,859 | 63,085 |
| Other debtors | 100 | 100 |
| Prepayments and accrued income | 2,304 | 2,304 |
| | 67,263 | 65,489 |

## 20 Loans and overdrafts

| | 2025 £ | 2024 £ |
|---|---|---|
| Other loans | 28,384 | 28,384 |
| Payable after one year | 28,384 | 28,384 |

The loan relates to an amount advanced from the National Royal Society for the Protection of Animals, of which the charity is an independent branch.

In previous years it was agreed with the National Society that repayments on the loan could be deferred however during this year the National Society has repaid some of the loan by withholding an element of the Door to Door grant. They have further proposed to do this in the coming years at a rate of £5,000 per year. The full grant is disclosed in the relevant note.

## 21 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Other taxation and social security | 23,787 | 19,638 |
| Trade creditors | 31,062 | 19,595 |
| Other creditors | 1,058 | 1,065 |
| Accruals and deferred income | 2,400 | 2,400 |
| | 58,307 | 42,698 |

## 22 Creditors: amounts falling due after more than one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Borrowings | 28,384 | 28,384 |

## 23 Retirement benefit schemes

| Defined contribution schemes | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 4,444 | 4,614 |

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.

## 24 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

| | At 1 January 2025<br>£ | Resources expended<br>£ | Transfers<br>£ | At 31 December 2025<br>£ |
|---|---|---|---|---|
| Fixed assets | 734,839 | (16,288) | 6,107 | 724,658 |

| Previous year: | At 1 January 2024<br>£ | Resources expended<br>£ | Transfers<br>£ | At 31 December 2024<br>£ |
|---|---|---|---|---|
| | 750,703 | (15,864) | - | 734,839 |

The designated fund represents the net book value of fixed assets shown in the Balance Sheet - i.e. balances within funds that are not liquid resources but already spent on capital items.

## 25 Unrestricted funds

| | At 1 January 2025<br>£ | Incoming resources<br>£ | Resources expended<br>£ | Transfers<br>£ | At 31 December 2025<br>£ |
|---|---|---|---|---|---|
| General funds | 159,382 | 438,448 | (360,435) | (6,107) | 231,288 |

| Previous year: | At 1 January 2024<br>£ | Incoming resources<br>£ | Resources expended<br>£ | Transfers<br>£ | At 31 December 2024<br>£ |
|---|---|---|---|---|---|
| General funds | 58,753 | 372,857 | (272,228) | - | 159,382 |

## 26 Analysis of net assets between funds

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Total 2025 £ |
|---|---|---|---|
| **Fund balances at 31 December 2025 are represented by:** | | | |
| Tangible assets | (2) | 724,658 | 724,656 |
| Investments | 1,252 | - | 1,252 |
| Current assets/(liabilities) | 258,422 | - | 258,422 |
| Long term liabilities | (28,384) | - | (28,384) |
| | 231,288 | 724,658 | 955,946 |

| | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Total 2024 £ |
|---|---|---|---|
| **Fund balances at 31 December 2024 are represented by:** | | | |
| Tangible assets | - | 734,839 | 734,839 |
| Investments | 1,252 | - | 1,252 |
| Current assets/(liabilities) | 186,514 | - | 186,514 |
| Long term liabilities | (28,384) | - | (28,384) |
| | 159,382 | 734,839 | 894,221 |

## 27 Related party transactions

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £114,089 (2024: £62,732).

The branch also received grants of £18,519from the National Society for the Door to Door Grant and further grants of £3,800 for general matters and £600 restricted for Pet Food from the RSPCA HQ.

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £67,411 (2024: £74,494). The balance outstanding at the year end is £7,121 (2024: £31,663) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £34,073 (2024: £6,543). The balance owing at the year end is £22,380 (2024: £24,878) and is shown in Trade Creditors.