Royal Society For The Prevention Of Cruelty To Animals Poole, East Dorset and South Wiltshire Branch

Charity Number 248617

Report and Unaudited Financial Statements
For the year ended 31 December 2025

NEWTON MAGNUS
Chartered Certified Accountants

Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Report and Unaudited Financial Statements
For the year ended 31 December 2025

Contents **Page**

Report of the Trustees	1 to 5
Independent Examiner's Report	6 & 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 13

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Trustees' Annual Report for the year ended 31 December 2025

A Reference and Administration Details

Charity Name: RSPCA Poole, East Dorset & South Wiltshire

Registered Charity Number: 248617

Charity's Principal Address: RSPCA Poole, PO Box 9729, Poole, BH4 0JA

Names of the Charity Trustees who manage the Charity:

Name	Office
Mr David Lewis	Chairman
Mrs A A Robertson	
Mrs J Houghton	Hon Secretary
Ms J Wildey	
Mrs S Wills	
Miss J Hoy	Hon Treasurer
Mrs L Harris	
Mrs L Featherstone	
Ms Andrea Smith	

Names and addresses of organisations providing banking services

NS&I: Sunderland SR43 2SB

Virgin Money: 177 Bothwell Street, Glasgow, G2 7ER

Scottish Widows: PO Box 883, Leeds, LS1 9TY

Charity Bank: Fosse House, 182 High Street, Tonbridge, TN9 1BE

Natwest: 36 St Andrew Square, Edinburgh, EH2 2YB

Nationwide: Nationwide House, Pipers Way, Swindon SN38 1NW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Teachers: Allenview House, Hanham Rd, Wimborne Minster BH21 1AG

Buckinghamshire: High Street, Chalfont St Giles, Bucks, HP8 4QB

Cambridge and Counties: Charnwood Court, 5B New Walk, Leicester LE1 6TE

Name and address of independent examiners

Newton Magnus Ltd: Arrowsmith Court, Station Approach, Broadstone, Dorset, BH18 8AT

B 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 (as updated in 2019). The charity is a public benefit entity.

The Board of Trustees, elected at the AGM governs the branch and are also Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold at least six meetings a year at which decisions are made. The trustees ensure that there are sufficient funds to cover the costs of animal welfare activities and other projects by effectively managing assets and carrying out activities such as fundraising.

The charity's assets are, as required by law, held in the names of certain individual trustees.

C Objectives and Activities

The objects of the Society are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of these objects. The branch operates within the branch area and co-operates with other branches of the RSPCA in pursuit of its charitable objective.

The primary activity of the Charity is welfare assistance whereby assistance is given towards the cost of treating owned animals and in the case of feral and stray animals all of the cost is met.

Grants are made to other branches of the Charity and Charities who assist our Charity with approval of the committee and the main Society.

We have a telephone 'help line' whereby we receive calls from members of the public and deal with their enquiries.

We are continuing with our cat neutering scheme and micro-chipping scheme.

The Trustees are continuing to explore ways of increasing income by using digital platforms.

The Trustees have reviewed the outcomes and achievements of its objectives and activities for the year, to ensure they remain focused on its charitable aims and continue to deliver benefit to animals and deliver benefits to the public.

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

D. Achievements and Performance

The branch provided financial assistance for 1,276 (1,712 2024) treatments to animals during 2025, which included dogs, cats and rabbits. The assistance encompassed the neutering of 407 (628) cats and 76 (114) dogs. Welfare cases excluding neutering dropped from 887 in 2024 to 776 in 2025. Neutering assistance also dropped substantially due to a budget restraint and no Community Action Day was held.

The branch continues to financially support Ashley Heath RSPCA Animal Centre and in 2025 funded the purchase of a Doppler blood pressure monitor (£1,118) and we also continued to supply scratching boards for rehomed cats.

Our main focus, as usual, was directly supporting animal welfare by funding treatment for animals whose owners had problems in finding the necessary funds, this amounted to £135,495 (2024 £169,694) and wherever possible the treatments were carried out at Bournemouth Branch clinic. Exceptional cases of over £1,000 included a French bulldog pyometra, dog crucial ligament, cat urethral obstruction, cat tail amputation and a dog with bladder stones

Supporting Wildlife In Need and Weymouth Seabird Rescue with fish supplies also continued.

E. Financial Review

The main income stream for 2025 was the RSPCA door-to-door collection of £34,974, £16,111 from investments, a £500 legacy and £5,043 from Bournemouth Branch for their 2024 Action Day contribution. The remainder was from donations, collections, collection boxes etc. which amounted to £5,933. This included £1,642 from Janet Wildey's art exhibitions and Sue Wills Hilliers boxes and collections. A special mention for Angela Stacey £1,360, Salisbury Brownies sponsored silence £253 and Salisbury outfitters Chas Baker £461.

E. Financial Review – continued

Total expenditure was approximately £137,200. This included a donation to Hillingdon Branch of £3,000.

The South Wiltshire restricted fund ended the year with a gain of £3,454 (including investment income).

With Poole account income of £37,020 (including investment income) and expenditure of £115,146 the trustees are aware that the assets of the Poole fund will be exhausted if income remains the same, in approximately four years at this rate of expenditure.

Therefore, the trustees are going to work again to an overall budget of £100,000 for 2026. Expenditure will be reviewed at each committee meeting.
We continued to receive very generous donations of dog and cat food via our collection box at Sainsbury's Pitwines, Poole and at Sainsbury's Ferndown. We greatly appreciate the ongoing support we receive from customers of Sainsbury's Poole and Ferndown.

It is the policy of the Charity to obtain as much income as possible from its investments subject to convenience of access and ensuring the minimum of risk.

It is the policy to hold reserves in order to obtain a sufficient return on capital to make up the shortfall between expenditure and income.

The Charity continues to operate on a going concern basis.

Declaration

The trustees declare that they have approved the Trustees Report.

Signed on behalf of the Charity's Trustees:



.....

Mr D Lewis
Chairman

.....

Date: 8 - 5 - 26

Independent Examiner's Report
Financial Statements Year Ended 31 December 2025

Independent Examiner's Report to the Royal Society for The Prevention of Cruelty to Animals Poole, East Dorset and South Wiltshire Branch.

I report on the financial statements of the Royal Society for The Prevention of Cruelty to Animals Poole, East Dorset and South Wiltshire Branch for the year ended 31 December 2025, which are set out on page 9 to 14.

Respective Responsibilities.

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Continued ....

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Independent Examiner's Report
Financial Statements Year Ended 31 December 2025

Independent Examiner's Report to the Royal Society for The Prevention of Cruelty to Animals Poole, East Dorset and Wiltshire Branch.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Fairhall F C C A
Chartered Certified Accountant
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Date: 28 April 2026

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Statement of Financial Activities
For the year ended 31 December 2025

	Notes	Restricted	Unrestricted 2025 £	Total 2024 £
Incoming Resources				
Incoming Resources from Generated Funds:				
Voluntary income	3	19,860	26,590	40,984
Investment income	4	5,681	10,430	16,579
Donation refund		-	-	35,000
Total Incoming Resources		25,541	37,020	92,563
Resources Expended				
Charitable activities	5	21,391	114,104	169,694
Governance costs	8	696	1,042	1,818
Total Resources Expended		22,087	115,146	171,512
Net Outgoing Resources/(Expended)		3,454	(78,126)	(78,949)
Net Movement in Funds				
Total Funds at 1 January 2025		246,564	360,644	686,157
Total Funds at 31 December 2025		250,018	282,518	607,208

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Balance Sheet as at 31 December 2025

		2025	2024
		£	£
Current Assets			
National savings income bond		55,000	55,000
Building societies		23,988	62,639
Bank balances		130,535	110,121
South West accounts - Cambridge & Counties and Charity Bank		162,325	156,644
Other income bonds - Virgin, Scottish Widows, Teachers and Buckingham		173,113	227,492
		544,961	611,896
Creditors - amounts falling due within one year	**9**	12,425	4,688
Net Current Assets		532,536	607,208
Total Net Assets		£532,536	£607,208
Funds of the Charity			
Unrestricted funds		£282,518	£360,644
Restricted funds	**10**	£250,018	£246,564
		£532,536	£607,208

These accounts were approved by the committee and signed on

Mrs J Houghton
Hon Secretary

Mr D M Lewis
Chairman

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Auxiliaries' Contribution to Branch Funds 2025

	2025 £	2024 £
Wareham/Purbecks	118.00	-
West Moors/Three Cross	539.53	548.04
Wimborne/Canford	26.09	5.68
	£ 683.62	£ 553.72

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
POOLE, EAST DORSET AND SOUTH WILTSHIRE BRANCH

Notes to the Financial Statements
For the year ended 31 December 2025

1 Accounting Policies

a) Basis of Preparation of Accounts

The accounts are prepared under the historical cost convention and include the results of the Charity's operations which are described in the Trustee's Report and all of which are continuing.

The accounts have been prepared 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).

b) Income

Voluntary income, legacies, investment income and donations are accounted for as received by the Charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

Auxiliaries contributions include income from fundraising ventures organised by the auxiliaries and hence are net of fundraising costs incurred by those auxiliaries.

Other donations include grants from head office including door to door collection.

c) Value Added Tax

Value added tax to the extent to which it is not recoverable by the Charity, is included in the relevant costs in the Statement of Financial Activities.

d) Fundraising Costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the Charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

e) Fixed Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or if gifted, at the value to the charity on receipt.

f) Trustees remuneration, expenses and related parties

No trustee is to receive a remuneration for services and there are no related party transactions other than reimbursed expenses. The average number of employees during the year was nil (2024 - nil).

f) Other support costs

Other support costs are sundry items incurred in the day to day running of the charity.

Notes to the Accounts - continued
For the year ended 31 December 2025

2 Statement of Branch Committee's Responsibilities

Charity law requires the branch committee as 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 its financial activities for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records of the Charity and to ensure that the financial statements comply with the Charities Act 2011. 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.

3 Voluntary Income

	2025	2024
	£	£
Auxiliaries contributions	684	554
RSPCA grants	17,487	17,957
Other donations	7,919	3,146
Legacies	500	-
	26,590	21,657

4 Investment Income

	2025	2024
	£	£
Bank interest	12,939	13,317
Building society interest	1,349	1,187
National savings investments	1,823	2,075
	16,111	16,579

5 Charitable Activities

	2025	2024
	£	£
Animal welfare	69,690	111,813
Fundraising costs	-	253
Contribution to the Regional Fund	32,022	24,892
Insurance	213	375
Telephone	789	651
Other support costs - committee and other expenses (note 7)	791	750
Donations (note 6)	10,599	7,067
	114,104	145,801

No trustee or connected person may receive any payment or benefit except for reimbursement of reasonable out of pocket expenses or professional services rendered.

6 Donations

	2025	2024
	£	£
RSPCA Hillingdon	3,000	-
Frank Greenslade Ltd	7,000	3,510
Pets at Home	-	390
Gull Rescue Weymouth	-	786
Ashley Heath RSPCA	-	270
Wildlife in Need	-	2,111
Natterjacks BH	599	-
	10,599	7,067

Notes to the Accounts - continued
For the year ended 31 December 2025

7	**Other Support Costs**	**2025**	**2024**
		£	£
	Printing, postage & stationery	114	319
	Set up PO Box	212	396
	ICO subscription	24	35
	Pony transport	312	-
	Advertising & marketing	129	-
		791	750

8	**Governance Costs**	**2025**	**2024**
		£	£
	AGM expenses	538	618
	Independent examiner's fee	1,200	1,200
		1,738	1,818

9	**Creditors**	**2025**	**2024**
		£	£
	Sundry creditors	11,225	3,488
	Accruals	1,200	1,200
		12,425	4,688

10	**Restricted Funds - South Wiltshire Branch**	**2025**	**2024**
		£	£
	Balance brought forward	246,564	216,168
	Investment income	5,681	-
	Refund of donation	-	35,000
	Donations received	1,911	1,370
	Grants received	17,487	17,957
	Auxiliaries contributions	462	-
	Animal welfare	(15,231)	(17,193)
	Donations paid	(5,709)	(6,698)
	AGM expenses	(96)	(38)
	Printing, postage & stationery	(4)	(2)
	Other support costs - committee and other expenses	(235)	-
	Insurance	(212)	-
	Independent examiner's fee	(600)	-
	Balance carried forward	250,018	246,564

This fund is restricted to the day to day running of the South Wiltshire Branch.