Charity number: 251481

RSPCA EAST BERKSHIRE BRANCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

RSPCA EAST BERKSHIRE BRANCH

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

Emma Twining-Smith, Trustee, Secretary
Wendy Frampton, Trustee
Shirley Ramsdale, Trustee
Colleen O'Hare, Trustee
Hannah Redman, Trustee
Eileen De Moor, Trustee (appointed 25 June 2025)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Charity registered number

251481

Principal office

RSPCA East Berks
49 Station Road
Polegate
East Sussex
BN26 6EA

Accountants

Donald Reid Limited
1010 Eskdale Road
Winnersh
Wokingham
England
RG41 5TS

Independent Examiners

FLB Audit LLP
1010 Eskdale Road
Winnersh
Wokingham
England
RG41 5TS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2025 to 31 December 2025.

OBJECTIVES AND ACTIVITIES

a. Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objectives of the branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the area of the branch.

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 main activity to achieve these aims is the operation of an animal re-homing programme within which our volunteers provide invaluable support.

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

In 2025 RSPCA East Berkshire branch took in a total of 28 cats for rehoming. The low figure represents the fact that the private boarding facility the branch used for many years closed in the summer of 2025 with relatively short notice. This meant with no short-term solution, the intake of cats had to be reduced to zero whilst we researched our options and undertook the process of establishing a contract with a new PBE. Since September 2025 we have been operating out of Knowl Hill Cattery.

In 2025, we found a more even split between direct sign overs to the branch, cases from the inspectorate and internal transfers from RSPCA facilities. The financial hardship suffered by many pet owners was still very evident with owners asking for financial assistance or having to make heart breaking decisions in the current economic climate. All intakes required standard RSPCA vet treatments with some of the “wilder“ cats and kittens needing extra rehabilitation resulting in longer time in the branch until they were ready for adoption.

The average time it took to rehome a cat in 2025 was around 57 days, an increase on last year (46), however one senior cat took 206 days alone to rehome, we did not give up on her and her fosterer gave her a loving home.

In 2025 again, a large proportion of the cats coming in needing treatment remained high, even for the basics such as vaccinating, microchipping and neutering, also high numbers of behavioural issues, others with long term medical conditions and complications, all impacting length in branch care time. We again had to rely on our wonderful fosterers for animals needing extra care and cats that just can’t cope with being in a cattery. Also, the help from amazing volunteers who dedicated extra time to cats that needed additional socializing time within the cattery. This proved to be very successful with measurable benefits, and as a result unsocialized cats developed social skills putting them in a better position to be rehomed. We are indebted to the people who have come forward to offer their time and homes to these animals and we thank you for all the time you have spent with them, looking after them, cleaning up after them, training them and of course being there for them giving them the love and understanding they need. We realise that this is one of the hardest jobs to do as we all get attached to our animals, but due to your efforts we have been able to afford them the best treatment and attention. We are constantly looking for new fosterers to join us and discover how rewarding this is, if you know of anyone that could help us with this please ask them to contact our Branch on 07852 481079.

We would like to extend our thanks to our new cattery provider “Knowl Hill Cattery”, who have proved reliable

and ready to help at short notice, the staff and our team of cat cuddlers between them are in constant contact with our animals. Our thanks to Twyford Veterinary Clinic who have successfully provided the branch's vet care demands as the branch's default local vets in 2025.

All the cats that go through our branch are vet checked. We offer welfare financial assistance to pet owners who can't afford vet care for their animals. In 2025, we provided financial assistance to an additional 67 animals that needed emergency treatment. We will continue to offer financial support as long as we are able to do so. All of this could not be achieved without our fundraising team and of course the generosity of the public.

Thank you to our committed supporters, the Inspectors, Animal Welfare Officers and branch trustees that do an excellent job. We have developed a strong working relationship and could not have managed to rehome all the cats without everyone's joint effort. We thank all our volunteers, especially the cat cuddlers and fosterers who were able to support us. They work above and beyond their remit within the RSPCA.

A huge thank you to all the RSPCA East Berks cat adopters out there, we are fortunate to have the support from so many understanding people, willing to take on even the difficult to rehome cats.

Wendy Frampton
Acting Rehoming Coordinator for 2025

b. Fundraising Report

In 2025 due to a limited roster of volunteers the branch has focused on ensuring enough volunteer capacity for cat cuddling and rehoming efforts which generates a generous pool of donations.

Given the limited people resources our branch has to leverage for fundraising and marketing efforts, we have continued to put these on hold until a new dedicated head of social/fundraising is put in place.

The 2022 hire of a dedicated Animal Welfare Manager has continued to be a huge support in building awareness on our social platforms by sharing content highlighting all of the fantastic adoption and welfare work that she and the other branch volunteers are doing. In 2026, we would like to not just build awareness of our branch and what we do, but to also leverage our expanding social platforms to drive fundraising. We will also endeavour to update our website to enable better engagement and communication with both our members and potential adopters.

Community donations, e.g., legacies, schools, groups, companies, are not forecasted given the nature of the donations, but in all cases, we remain humbled and grateful for the kindness and generosity of our community.

We are still heavily reliant on the door-to-door allocations from the society which enables us to have an acceptable level of reserves. We are however cautiously thinking about the future as door-to-door funding levels from the society, are forecasted to decline.

In 2026 we will continue to look for a head of fundraising to focus on social media presence to broaden both our fundraising and rehoming efforts. And as always, the trustees remain focused on improving fundraising to enable the continuous running of the branch and meeting our financial obligations.

c. Investment Policy and Performance

Financial Review

The Branch must report a gain this year of £94,108. Fundraising continues to be challenging, and we remain grateful to everyone who contributed to our fund raising activities and to those who generously gave to the RSPCA when writing their wills.

Reserves Policy

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be an ongoing reduction in incoming resources.

Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent of at least one year's expenditure - currently this is £34,318. With the existing level of reserves at £246,197, the trustees are satisfied the policies are being adhered to. The trustees are very aware of the economic climate and will ensure that there is a regular assessment of unrestricted funds carried out throughout the year.

a. Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is constituted as an unincorporated association established by a charitable trust deed on 24 February 1967. It operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2014).

b. Method of Appointment or Election of Trustees

A committee, elected at the AGM governs the branch, and they are the trustees. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

c. Organisational Structure and Decision Making

The trustees who served during the year were:

Wendy Frampton
Emma Twining-Smith
Shirley Ramsdale
Eileen De Moor (appointed 25 June 2025)
Colleen O'Hare
Hannah Redman

The trustees hold regular meetings at which decisions are made and the day to day running of the branch is discussed. Through these meetings the trustees actively review the risks, which the charity faces both operationally and financially and confirm that they have established systems to mitigate the significant risks which have been identified as;

- Loss of reputation through error or fraud;
- Loss of income through error or fraud;
- Insufficient funds to cover the costs of animal welfare activities.

TRUSTEES' RESPONSIBILITIES STATEMENT

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 & 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 period. 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 judgments and accounting 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 operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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.

This report was approved by the Trustees, on and signed on their behalf by:

Emma Twining-Smith

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

For our Branch 2025 was again a complex year which tested us as we never cease to be shocked by mankind's cruelty and inhumanity, compounded by the ongoing challenges as a result of the Global pandemic.

We have had a stable year with our trustees, with a special thank you to Wendy for stepping up during the maternity leave of our Rehoming Manager. Thank you to all of the team for all the hard work and support for our branch!

We have had some good success with fundraising through social media channels as promoted through the pandemic challenges, and will continue to build on this learning and strong foundation through the next year to ensure our finances remain healthy to support our new employee. Fundraising will always be a key priority to be able to meet increasing vet bills and kennel costs for our animals, and will continue to be a challenge as we struggle to recruit volunteers with interest and skills in this area.

There are so many people to thank as always:

- Our animal welfare staff and RSPCA Inspectors who face daily pressures, out in all weathers, providing care for our animals.
- Our veterinary surgeons at Summerleaze and other vet clinics locally who have always been there when we need them.
- Our loyal, supportive unpaid volunteers and trustees who tirelessly work to ensure happy endings for our animals

Name Emma Twining-Smith
Branch Secretary

Date 31 December 2025

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA EAST BERKSHIRE BRANCH (the 'charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Daniel Reid Dated: 27 May 2026

Daniel Reid FCA

FLB Audit LLP
1010 Eskdale Road
Winnersh
Wokingham
England
RG41 5TS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:				
Donations and legacies	2	**124,488**	**124,488**	34,924
Investments	3	**3,938**	**3,938**	4,674
TOTAL INCOME		**128,426**	**128,426**	39,598
EXPENDITURE ON:				
Charitable activities	4,8	**34,318**	**34,318**	85,397
TOTAL EXPENDITURE		**34,318**	**34,318**	85,397
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**94,108**	**94,108**	(45,799)
NET MOVEMENT IN FUNDS		**94,108**	**94,108**	(45,799)
RECONCILIATION OF FUNDS:				
Total funds brought forward		**152,089**	**152,089**	197,888
TOTAL FUNDS CARRIED FORWARD		**246,197**	**246,197**	152,089

The notes on pages 12 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	£	2025 £	£	2024 £
CURRENT ASSETS					
Debtors	12	**2,610**		3,180	
Cash at bank and in hand		**246,334**		151,966	
		248,944		155,146	
CREDITORS: amounts falling due within one year	13	**(2,747)**		(3,057)	
NET CURRENT ASSETS			**246,197**		152,089
NET ASSETS			**246,197**		152,089
CHARITY FUNDS					
Unrestricted funds	14		**246,197**		152,089
TOTAL FUNDS			**246,197**		152,089

The financial statements were approved by the Trustees on and signed on their behalf, by:



Emma Twining-Smith

The notes on pages 12 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

RSPCA East Berkshire Branch constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Income

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES (continued)

1.4 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 allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.5 Cash Flow

The financial statements do not include a Cash flow statement because the charitable charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations and gifts	**3,540**	**3,540**	8,765
Legacies receivable	**100,429**	**100,429**	4,343
Grants receivable for core activities	**20,519**	**20,519**	21,816
Total donations and legacies	**124,488**	**124,488**	34,924
Total 2024	34,924	34,924	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

3. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	**3,938**	**3,938**	4,674
Total 2024	4,674	4,674	

4. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Total funds 2024 £
Accountancy	**853**	697
Insurance	**899**	622
Storage	**2,800**	2,300
IT Software costs	**293**	275
	4,845	3,894

5. DIRECT COSTS

	Activities £	Total 2025 £	Total 2024 £
Kennel, fostering and vet fees	**11,770**	**11,770**	48,740
Wages and salaries	**11,786**	**11,786**	27,125
Pension cost	**501**	**501**	627
	24,057	**24,057**	76,492
Total 2024	76,492	76,492	

6. SUPPORT COSTS

	Activities £	Total 2025 £	Total 2024 £
IT costs	**72**	**72**	120
Phone costs	**178**	**178**	258
Bank fees	**120**	**120**	120
Sundries	**318**	**318**	772
Printing and stationery	**-**	**-**	10
Consulting	**3,350**	**3,350**	423
	4,038	**4,038**	1,703
Total 2024	1,703	1,703	

7. ANALYSIS OF GRANTS

	Grants to Institutions 2025 £	Total 2025 £	Total 2024 £
RSPCA Head Office	**1,378**	**1,378**	3,308

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total 2025 £	Total 2024 £
Direct costs	**24,057**	**-**	**-**	**24,057**	76,492
Governance costs	**-**	**-**	**4,845**	**4,845**	3,894
Support costs	**-**	**1,378**	**4,038**	**5,416**	5,011
Total 2025	**24,057**	**1,378**	**8,883**	**34,318**	85,397
Total 2024	76,492	3,308	1,703	81,503	

9. TRUSTEES

During the year, no Trustees (2024 - Nil) received remuneration
During the year, no Trustees (2024 - Nil) received any benefits in kind
During the year, no Trustees (2024 - Nil) received reimbursement of expenses.

10. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £420 *(2024 - £400)*.

11. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	**11,786**	27,125
Other pension costs	**501**	627
	12,287	27,752

The average number of persons employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Employees	**1**	1

No employee received remuneration amounting to more than £60,000 in either year.

12. DEBTORS

	2025	2024
	£	£
Other debtors	**1,924**	2,508
Prepayments and accrued income	**686**	672
	2,610	3,180

13. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	**331**	-
Other creditors	**12**	125
Accruals and deferred income	**2,404**	2,932
	2,747	3,057

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds - all funds	**152,089**	**128,426**	**(34,318)**	**246,197**

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General Funds - all funds	197,888	39,598	(85,397)	152,089
Total of funds	197,888	39,598	(85,397)	152,089

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £
Current assets	**248,944**
Creditors due within one year	**(2,747)**
	246,197

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £
Current assets	155,146
Creditors due within one year	(3,057)
	152,089

16. CONTINGENT ASSET

As at 31 December 2025 the charity had received an interim payment of £100,000 in respect of a legacy and has accounted for this within legacies receivable in income. The charity is expecting to receive further income of at least another £200,000 in respect of the legacy, but this has not been accounted for as a debtor and income in the period as the legacy is a residual legacy and the trustees do not consider it possible to estimate the further income receivable with the level of accuracy required in order to account for an asset within the balance sheet.

17. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £501 *(2024 - £627)*. Contributions totalling £12 *(2024 - £125)* were payable to the fund at the balance sheet date and are included in creditors.

18. RELATED PARTY TRANSACTIONS

During the current and previous year, there were no related party transactions which required disclosure.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

RSPCA East Berkshire Branch
RSPCA East Berks
49 Station Road
Polegate
East Sussex
BN26 6EA

To FLB Audit LLP

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31st December 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31st December 2025 audited.

3. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 23 April 2025, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6. The financial statements are free of material misstatements, including omissions.

7. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

14. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

15. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

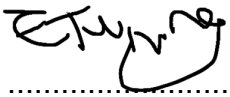
18. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

20. We consider it appropriate to disclose further amounts receivable by us from the David Fish legacy as a contingent asset at the year end date rather than as income and a debtor, due to uncertainty over the quantum of the additional amount that will be receivable.

Yours faithfully



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Signed on behalf of the board of trustees

17 May 2026

Date…….

SuiteFiles Document Signing

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