

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**  
**FOR**  
**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

D.R.E & Co. Limited  
Chartered Accountants  
Rosemount  
The Bank  
Newtown  
Powys  
SY16 2AB

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

506701

**Principal address**

Garth Cottage  
Fachwen  
Newtown  
Powys  
SY16 3LN

**Trustees**

Jenny Lloyd Chairman  
Susan McVicar  
Andrew McVicar  
Margaret Mcinally  
Vikki Hunt  
Deborah Shaw

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Jenny Lloyd - Trustee

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		28,453	22,165	50,618	33,972
Investment income	2	372	-	372	86
<b>Total</b>		<u>28,825</u>	<u>22,165</u>	<u>50,990</u>	<u>34,058</u>
<b>EXPENDITURE ON</b>					
Raising funds		4,373	-	4,373	3,716
<b>Charitable activities</b>					
Neutering Farm & Stray Cats		3,529	-	3,529	2,125
Neutering Farm Dogs		7,984	-	7,984	5,203
Welfare		21,424	-	21,424	19,697
Purchases		2,388	-	2,388	667
Neutering Scheme Dogs		5,412	-	5,412	-
<b>Total</b>		<u>45,110</u>	<u>-</u>	<u>45,110</u>	<u>31,408</u>
<b>NET INCOME/(EXPENDITURE)</b>		(16,285)	22,165	5,880	2,650
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		42,698	-	42,698	40,048
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,413</u>	<u>22,165</u>	<u>48,578</u>	<u>42,698</u>

The notes form part of these financial statements

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	<b>31.12.24 Total funds £</b>	31.12.23 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<b>26,413</b>	<b>22,165</b>	<b>48,578</b>	42,698
<b>NET CURRENT ASSETS</b>		<u><b>26,413</b></u>	<u><b>22,165</b></u>	<u><b>48,578</b></u>	<u>42,698</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>26,413</b>	<b>22,165</b>	<b>48,578</b>	42,698
<b>NET ASSETS</b>		<u><b>26,413</b></u>	<u><b>22,165</b></u>	<u><b>48,578</b></u>	<u>42,698</u>
<b>FUNDS</b>	5				
Unrestricted funds				<b>26,413</b>	42,698
Restricted funds				<b>22,165</b>	-
<b>TOTAL FUNDS</b>				<u><b>48,578</b></u>	<u>42,698</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Susan McVicar - Trustee

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	<b>31.12.24</b>	31.12.23
	£	£
Deposit account interest	<u><u>372</u></u>	<u><u>86</u></u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	33,972
Investment income	86
<b>Total</b>	<u>34,058</u>
 <b>EXPENDITURE ON</b>	
Raising funds	3,716
<b>Charitable activities</b>	
Neutering Farm & Stray Cats	2,125
Neutering Farm Dogs	5,203
Welfare	19,697
Purchases	667
<b>Total</b>	<u>31,408</u>
 <b>NET INCOME</b>	 2,650
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,048
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>42,698</u>

**5. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
Regional Fund	42,698	(16,285)	26,413
<b>Restricted funds</b>			
Marie Staines Fund	-	6,607	6,607
June Thomas Fund	-	15,558	15,558
	<u>-</u>	<u>22,165</u>	<u>22,165</u>
<b>TOTAL FUNDS</b>	<u>42,698</u>	<u>5,880</u>	<u>48,578</u>

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Regional Fund	28,825	(45,110)	(16,285)
<b>Restricted funds</b>			
Marie Staines Fund	6,607	-	6,607
June Thomas Fund	15,558	-	15,558
	<u>22,165</u>	<u>-</u>	<u>22,165</u>
<b>TOTAL FUNDS</b>	<u><u>50,990</u></u>	<u><u>(45,110)</u></u>	<u><u>5,880</u></u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
Regional Fund	40,048	2,650	42,698
	<u>40,048</u>	<u>2,650</u>	<u>42,698</u>
<b>TOTAL FUNDS</b>	<u><u>40,048</u></u>	<u><u>2,650</u></u>	<u><u>42,698</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Regional Fund	34,058	(31,408)	2,650
	<u>34,058</u>	<u>(31,408)</u>	<u>2,650</u>
<b>TOTAL FUNDS</b>	<u><u>34,058</u></u>	<u><u>(31,408)</u></u>	<u><u>2,650</u></u>

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
Regional Fund	40,048	(13,635)	26,413
<b>Restricted funds</b>			
Marie Staines Fund	-	6,607	6,607
June Thomas Fund	-	15,558	15,558
	<u>-</u>	<u>22,165</u>	<u>22,165</u>
<b>TOTAL FUNDS</b>	<u>40,048</u>	<u>8,530</u>	<u>48,578</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Regional Fund	62,883	(76,518)	(13,635)
<b>Restricted funds</b>			
Marie Staines Fund	6,607	-	6,607
June Thomas Fund	15,558	-	15,558
	<u>22,165</u>	<u>-</u>	<u>22,165</u>
<b>TOTAL FUNDS</b>	<u>85,048</u>	<u>(76,518)</u>	<u>8,530</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**MONTGOMERY & RADNORSHIRE BRANCH RSPCA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24	31.12.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,183	812
Legacies	22,165	-
Grants	1,125	10,000
Subscriptions	229	66
RSPCA Neutering Scheme	1,600	-
Door to door	21,816	23,094
RSPCA Branch Refund	1,500	-
	<hr/>	<hr/>
	50,618	33,972
<b>Investment income</b>		
Deposit account interest	372	86
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>50,990</b>	<b>34,058</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
RSPCA Branch contribution	551	1,378
Insurance	862	629
Accountancy	984	600
Telephone	696	477
Postage and stationery	339	170
Other	941	422
Data protection	-	40
	<hr/>	<hr/>
	4,373	3,716
 <b>Charitable activities</b>		
Neutering Farm Dogs	13,396	5,203
Neutering Farm & Stray Cats	3,529	2,125
Welfare	21,424	19,697
Purchases	2,388	667
	<hr/>	<hr/>
	40,737	27,692
	<hr/>	<hr/>
Total resources expended	45,110	31,408
	<hr/>	<hr/>
<b>Net income</b>	<b>5,880</b>	<b>2,650</b>
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This page does not form part of the statutory financial statements

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## Signature 1

Signed by Susan McVicar using authentication code M1YxNVNFMXwzNm5r at IP address 86.140.172.6, on 2025/05/01 09:08:01 Z.

Susan McVicar's e-mail address is: [andrewmcvicar245@btinternet.com](mailto:andrewmcvicar245@btinternet.com).