

RSPCA LINCOLNSHIRE EAST BRANCH

Report and Financial Statements

For the year ended 31st December 2024

RSPCA Lincolnshire East Branch

Financial Statements

For the year ended 31st December 2024

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RSPCA Lincolnshire East Branch

Legal and administrative information

Trustees

Rosemary Bachmann - Honorary Chairperson

Julia Ely

Sue Spencer

Christine Williams - Honorary Secretary

Kathryn Hoffman

George Moody

Sylvia Turner - appointed 28th October 2024

Principal Office:

P.O. Box 1257

Spalding

Lincolnshire

PE11 9HX

Telephone No: 07967 565367

Independent Examiner

Josh Rowbottom ACA

TC Group

Chartered Certified Accountants

1 - 4 London Road

Spalding

Lincolnshire

PE11 2TA

Bankers

CAF Bank Limited

25 Kings Hill Avenue

West Malling

Kent

EC2U 7HN

Lloyds Bank

2 Hall Place

Spalding

Lincs

PE11 1SF

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

The Trustees present their annual report with the financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with applicable law and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Structure, Governance and Management of the Charitable Funds

The Charity was constituted under a trust deed dated 29 June 1978, the registered number of the charity is 507301 and it is governed by the RSPCA branch rules (effective 18 February 2009).

Our charitable objectives

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness and to alleviate the suffering of animals, in the East Lincolnshire area.

The charity seeks to further these objectives by:

- taking in to care and re homing unwanted and stray pets
- assisting pet owners in the Branch area who are on low incomes with payment of veterinary treatment.
- providing subsidised neutering and micro-chipping

Trustees

RSPCA Lincolnshire East Branch has continued to be managed by local trustees.

Risk management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves at current levels, combined with the internal financial control system in operation, will provide sufficient resources in the adverse conditions.

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

Chairman's Review of activities and achievements

RSPCA Lincolnshire East Branch 2024

The branch has had another busy year continuing with its vital animal welfare work, with the emphasis being placed on supporting the RSPCA Inspectorate across the branch area.

We have in addition assisted the general public with veterinary fees and welfare assistance. The Branch is trying to support as many people with their animals as possible, during the on-going cost of living crisis, with help including paying for initial veterinary consultations, help towards veterinary fees and assistance with neutering costs, alongside this we have provision to provide welfare food to those in need, and offer advice and guidance where possible.

The branch would welcome support by members of the public in delivering this work and we are actively seeking new trustees and volunteers to help in running the branch.

We have received a substantial legacy from an animal lover who kindly remembered us in his will and we are very grateful for this and also all of the other kind donations we have received during the last year. The trustees endeavour to use this money wisely to continue with our Branch welfare work and help as many animals in need as possible.

The Trustees would like to thank Acorn Lodge boarding kennels, and The Lodge cattery for their continued help supporting the branch. The trustees would also like to thank South Lincs Veterinary group and numerous other veterinary practices in the branch area for their dedication and support to the branch and its work.

The branch has directly rehomed to members of the public during the past year 52 cats and kittens and 1 dog. We have given advice on animal welfare to numerous people and also assisted members of the public with veterinary costs on 77 occasions.

We have neutered and FIV checked before re-releasing 21 feral cats who have been returned to their colonies which are monitored by supporters within the branch.

Of the animals we rehomed 35 of these came into our care from the National RSPCA inspectorate and we are proud of the level of support that we give to the RSPCA Inspectors in the branch area.

We continue to value the hard work and dedication of the voluntary foster carers that we have in the branch area, the work they undertake enables us to provide comprehensive support to cats needing additional assistance prior to rehoming.

The branch continues to support a network of local food bank initiatives. We distribute animal food to food banks across the branch area, with food being donated at local supermarkets by the general public, in addition to generous grants from the national RSPCA, this is distributed on a regular basis to the Foodbanks by the branch trustees.

The branch would also like to thank all of its supporters.

RSPCA Lincolnshire East Branch

Report of the Trustees for the Year ended 31 December 2024

Statement of Trustees' responsibilities

Under the Charities Act 2011, the trustees are required 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 in the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operations

The Trustees are responsible for keeping proper accounting records which 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 regulations under 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 charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the RSPCA Lincolnshire East Branch Trustees:

.....
Rosemary Bachmann - Branch Honorary Chairperson

Dated

RSPCA Lincolnshire East Branch

Independent examiner's Report to the Trustees of RSPCA Lincolnshire East Branch

I report on the accounts of the RSPCA Lincolnshire East Branch for the year ended 31 December 2024 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and 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 Commission. 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 accounts, 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Rowbottom ACA
TC Group
1 - 4 London Road
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Lincolnshire
PE11 2TA

RSPCA Lincolnshire East Branch
Statement of Financial Activities
As at 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOME	1				
Investment income & interest	4	866		866	703
Voluntary income	2	63,617		63,617	56,173
Trading income	3	4,289		4,289	31,889
Fundraising activities	4	29,258		29,258	24,968
TOTAL INCOME		<u>98,030</u>	<u>-</u>	<u>98,030</u>	<u>113,733</u>
EXPENDITURE					
Administration	5	77,522		77,522	82,109
Trading expenses	5	2,850		2,850	48,251
TOTAL EXPENDITURE		<u>80,372</u>	<u>-</u>	<u>80,372</u>	<u>130,360</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>17,658</u>	<u>-</u>	<u>17,658</u>	<u>(16,627)</u>
NET GAINS/(LOSSES) ON INVESTMENTS unrealised	7	<u>659</u>		<u>659</u>	<u>1,979</u>
NET MOVEMENT IN FUNDS		18,317	-	18,317	(14,648)
TOTAL FUNDS BROUGHT FORWARD at 1 January 2024		172,354	-	172,354	187,002
TOTAL FUNDS CARRIED FORWARD at 31 December 2024		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>

RSPCA Lincolnshire East Branch
Balance Sheet
As at 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
FIXED ASSETS :					
Tangible Assets					
Motor vehicle	1	_____		_____	_____
Investments					
National Saving Income Bond (purchased March 1992)	7	5,000		5,000	5,000
M & G Charities Fixed Interest Common Investment Fund	7	18,035		18,035	18,694
		<u>23,035</u>		<u>23,035</u>	<u>23,694</u>
TOTAL FIXED ASSETS		<u>23,035</u>	<u>-</u>	<u>23,035</u>	<u>23,694</u>
CURRENT ASSETS :					
Cash at Bank					
Lloyds High Interest account		151,641		151,641	140,033
Lloyds instant access account		336		336	332
CAF current account		24,074		24,074	18,601
Cash in hand					27
Debtors		924		924	1,253
CREDITORS		<u>(9,338)</u>		<u>(9,338)</u>	<u>(11,585)</u>
		<u>167,636</u>	<u>-</u>	<u>167,636</u>	<u>148,661</u>
NET ASSETS		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>
TOTAL FUNDS OF THE CHARITY		<u>190,671</u>	<u>-</u>	<u>190,671</u>	<u>172,354</u>

Approved on behalf of the trustees

R Bachmann, Honorary Chair Person

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
As at 31st December 2024

1 Accounting Policies:

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP 2015) (effective 1 January 2015). However, it is not required to prepare accounts on an accruals basis.

b. Income

Income is recognised on a receipts basis.

c. Expenditure

Expenditure is included on a payments basis.

d. Capitalisation of tangible fixed assets

Tangible fixed assets are, as a general rule, not capitalised. However, a fixed asset register is maintained to enable the trustees to fulfil their obligations to safeguard the assets that the charity uses. The Charity owns no fixed assets.

e. Investments

Investments are valued at market value at the year end, or are included at the trustee's best estimate of market value.

f. Stocks and gifts in kind

Stocks are valued at the lower of cost or market value. Donated items pending sale are not included within stock, and are dealt with when funds are realised from their sale.

g. Fund accounting

The charity's funds are unrestricted general income funds, these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
2. Voluntary income				
Donations	16,919		16,919	7,585
Bequests and legacies	28,375		28,375	37,510
Rehoming fees	4,699		4,699	7,760
Regional board repayment	12,794		12,794	0
Subscriptions	0		0	0
Grants	0		0	1000
Emergency fund refund	0		0	0
Pet insurance	0		0	0
Gift aid	830		830	2,318
	<u>63,617</u>		<u>63,617</u>	<u>56,173</u>
3. Trading income				
Sales	4,289		4,289	31,485
Recycling	0		0	404
Grant	0		0	0
	<u>4,289</u>		<u>4,289</u>	<u>31,889</u>
4. Fund raising income				
National door to door	24,326		24,326	21,716
Boxes	4,932		4,932	3,252
	<u>29,258</u>		<u>29,258</u>	<u>24,968</u>
4.2 Investment income and interest				
Interest	866		866	703
	<u>866</u>		<u>866</u>	<u>703</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
5. Expenditure				
Administration				
Regional contribution	0		0	0
Events expenditure	0		0	0
Veterinary fees	24,973		24,973	32,174
Kennel and cattery hire	25,924		25,924	27,202
Cat fostering costs	1,217		1,217	782
Insurance	841		841	1,472
PPS and advertising	762		762	336
Telephone	282		282	187
Branch administration				
			-	
Salaries	17,138		17,138	13,672
Redundancy	0		0	0
Accountancy	1,860		1,860	2,430
Bookeeping	240		240	220
Travel and mileage	273		273	519
Bank charges	442		442	587
Sundries	726		726	2,015
Ferret rescue	0		0	272
Storage	0		0	-60
Consultancy	2,843		2,843	300
Profit/loss on disposal	-		-	0
Depreciation of vehicle				
Total	<u>77,522</u>		<u>77,522</u>	<u>82,108</u>

RSPCA Lincolnshire East Branch
Notes to the Financial Statements
For the year ended 31st December 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
5. Expenditure - continued				
Trading expenses				
Purchases	0		0	0
Equipment	300		300	1,367
Rent	1,231		1,231	20,000
Rates	269		269	609
Heat and light	-18		-18	1,753
Waste disposal	0		0	0
Stationery and postage	516		516	155
Telephone	417		417	561
Repairs	120		120	224
Salaries	0		0	22,624
Sundries	0		0	2
Covid protection equipment	0		0	225
Credit card costs	16		16	730
	<u>2,850</u>		<u>2,850</u>	<u>48,250</u>
Total	<u>2,850</u>		<u>2,850</u>	<u>48,250</u>
Total expenditure	<u><u>80,372</u></u>		<u><u>80,372</u></u>	<u><u>130,360</u></u>

		2024	2023
6. Employees and staff costs			
Average number of employees in the year		3	3
No employees received emoluments of more than £60,000.			
Investments			
		2024	2023
7. 16,714.50 shares M&G Charibond			
Bfwd	Value	18,694	16,715
Cfwd	Value	18,035	18,694
Unrealised Loss on Investments		<u>659</u>	<u>1,979</u>

The holding of £5,000 of National Savings Income Bonds is valued by the Trustees at cost.