

Company registration number 05572968 (England and Wales)

Charity registration number 1112369 (England and Wales)

THE RSPCA DANAHER ANIMAL HOME
ANNUAL REPORT AND FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE RSPCA DANAHER ANIMAL HOME

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THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 Companies Act 2006, 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 Danaher Animal Home provides a temporary stop for homeless domestic animals that have often been ill-treated and are unwanted. At the Home they are assessed, seen by our veterinary team, cared for, nursed and rehabilitated by our staff and volunteers and then the vast majority are re-homed, returned to owners (strays) or transferred out.

Animals that are deemed unsafe, or that cannot be kept comfortable physically or mentally, are sadly subject to euthanasia. Regrettably euthanasia is an unwelcome reality in any animal rescue establishment. The primary purpose of euthanasia is to relieve suffering. The decision to follow this option will be based on an assessment of many factors. These may include the extent and nature of the disease or injuries, other treatment options, the prognosis and potential quality of life after treatment, the availability and likelihood of success of treatment, the animal's age and/or other disease/health status. No animal at Danaher is euthanised without consultations with either the animal team, the senior management team or any necessary RSPCA Branches or Inspectorate and then that decision being ratified by a qualified member of the Veterinary team.

Danaher runs a fostering programme for various animals including; young animals, elderly animals and animals that are at the end of their lives due to medical conditions, but that can be kept comfortable through medication.

Danaher, whilst being affiliated to the RSPCA, is an independent company responsible for raising its own funding.

Its role is the acceptance of, from RSPCA Essex branches and elsewhere, the RSPCA/Inspectorate and other sources, animals for re-homing, rehabilitation and to provide veterinary treatment in this connection.

Furthermore, the safekeeping of some animals pending the possible prosecution of their owners for cruelty, negligence or abuse.

Public benefit

The Home seeks to benefit the public through the pursuit of its stated aims.

Where animals are made available for rehoming, they are housed and microchipped (dogs, cats and rabbits), vet checked and provided with a clean bill of health (or, where necessary, the medication to treat any ongoing health issues). Adoption fees are set at a level that, together with other forms of fundraising, ensures the financial viability of the Home and at a level that is consistent with our aim of providing a first-class rehoming service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

An induction programme is in place for volunteers and covers health and safety and Animal Home operational procedures.

The Home has around 170 volunteers that assist in the day-to-day running of the centre and its shops. From dog walking, grooming, socialising and enrichment of all animals to the sorting, pricing, displaying and selling of donated goods in our charity shops. Volunteers also carry out various administration and control tasks.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

As at 31st December 2024, there were 163 animals in residence at the Home - 97 dogs, 39 cats, 14 rabbits and 13 other small animals. During 2024, 760 animals were re-homed. Please see the table below for a breakdown of animals entering and leaving throughout 2024.

2024	Dogs	Cats	Rabbits	Misc*	Total
Balance at start of year	73	44	15	37	169
Taken in during the year	511	310	47	71	939
Overall Total					1108
Rehomed during the year	401	288	42	59	760
Transferred out of the Home	10	14	0	14	38
Died	2	0	3	2	7
Subject to euthanasia	74	13	3	20	110
Balance at end of year	97	39	14	13	163

*Misc refers to all small animals that are not classified as rabbits e.g. guinea pigs, hamsters, birds and gerbils, etc.

During the year, 21 dogs were put to sleep due to government legislation of prohibited breeds, therefore preventing Danaher to be able to rehome these animals.

Only 11.7% (110/939 * 100) of the animals in care during 2024 were euthanised for the following reasons - legal, behavior, aggression or medical.

We carried out over 1,500 veterinary procedures at the Home along with countless health checks vaccinations and welfare checks.

We have been able to help home over 80 unclaimed stray dogs and have taken 21 animals from a 'UK animals most in need' networking list. Ongoing projects have been completed to improve the welfare of animals in our stay.

Our mission statement and values are available to view on our website here <https://danaheranimalhome.org.uk/mission-statement>

Fundraising practices

Danaher does not use a professional fundraiser or a commercial participator to raise funds on its behalf. We have not had any complaints about the charity or persons acting on our behalf in relation to fundraising. We do not get involved in face-to-face collections on the street or going from door to door. Our fundraising consists of mailings by means of a computer file of supporters, which identifies the requirements of each supporter and conforms with GDPR rules

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Reserves policy

Trustees' board meetings are held quarterly with full financial reporting, and attendance and input by RSPCA representatives. The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of operating expenditure. Expenditure for 2024 is £1,368,000 and therefore the reserves target is set at £684,000 in general funds. The charity's available reserves, excluding fixed assets and designated funds, amount to £1,229,811 (£1,161,135 in 2023).

Reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are available to be spent as the Trustees decide on capital or revenue projects, all in aid of improving animal welfare. The charity has regular capital projects meetings at which future needs are discussed and agreed upon.

Principal funding sources

It is the intention to match operating income to expenditure as far as possible - this is to be supplemented by an application for any grant support available towards capital or revenue projects. The operation of fundraising activities and various regular giving schemes with gift aid is coordinated through the General Managers together with regular reviews of adoption fees and collection thereof. The regular support of the RSPCA, RSPCA branches and Inspectorate is highly valued, as is their contribution towards the re-homing costs. During each year Danaher's five shops together with general donations and legacies provide essential funding.

Income for the Charity has largely been raised from Charity Shop sales, donations and boarding/adoption fees (£1,148,750). Further income has been received from legacies and gift aid (£202,324). Total expenditure amounts to £1,368,000, £18,185 less than the previous year.

Investment policy

A regular review of investments and deposits is carried out to ensure that maximum use and return of funds available is achieved. Funds are moved between investments as necessary to meet operating requirements. Danaher has an investment sub-committee that meets regularly to ensure maximum return and security. Investments as of 31st December 2024 totaled £339,904.63 compared to £299,323 in 2023, an increase of £40,581.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Major risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk management policy is in place within the organisation.

Risks are identified and grouped into the following categories: Governance, Financial, Operational, Environmental and Compliance. Risks are re-evaluated and reported either to the Board or one of its ancillary sub-committees (Capital Projects, Fundraising, and Investment).

The main risks include, but are not limited to:

- Trustee skills and commitment that is being mitigated by recruitment and engagement of a multi-skilled Board including Accountancy, IT, Business Management, PR and Veterinary Practice;
- The Charity's 'brand' and public perception and subsequent loss of income that is mitigated by a written complaints policy and subsequent review of any issues identified through the complaints procedure;
- Fundraising. The company mitigates as far as possible the risk of falling income in any of the various areas in which it raises money, by spreading fundraising over several different activities such as; donations, events, shops, sponsorship, boarding and adoption fees. A fundraising sub-committee meets regularly to share ideas and keep adopter, donor and sponsor engagement high. A reserve of six months' operating expenditure is also provided to cover all possible disaster scenarios;
- Health and Safety, this risk is mitigated by a very detailed policy including specific risk assessments. The Charity has appointed Acton Jennings as a 'competent person'. A full audit was carried out by Acton Jennings and all recommendations were implemented. Our recent monitoring inspection confirmed compliance in all areas;
- Loss of key personnel, experience and expertise.
Our senior managers continue to ensure the smooth running of the Home and the shops whilst undertaking regular review of our procedures and policies.

Structure, governance and management

The governing document is the organisation's Memorandum and Articles of Association dated 23 September 2005.

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

R W Lees
G R Barker
D Leach (appointed 23 July 2024)
G Perry (appointed 23 July 2024)
R Jubb (appointed 16 April 2025)
R J Lord (resigned 29 November 2024)

Secretary:

T Harrison (resigned 7 February 2025)
M Klincke (appointed 2 June 2025)

General Managers:

S Garvey
T Harrison (resigned 7 February 2025)
M Klincke (appointed 2 June 2025)

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

The appointment of trustees is by having regard to the job description and person and by interview of interested parties. In addition, references are taken up for each candidate as necessary. Once the board has selected a suitable candidate to engage with, final appointment will be approved by the national RSPCA.

Richard James Lord resigned as Trustee in November 2024.

Organisational structure

The organisation is managed by a board of trustees, with the day-to-day running and some strategic input provided by the General Managers.

Induction and training of trustees

Since the incorporation of the company, any new trustees will be recruited as necessary, being able to provide a professional level of expertise in various fields. They will be introduced to the aims and objectives of the company with an explanation of the foundation and history and relationship with the RSPCA.

Remuneration policy

Salaries of the staff, excluding the General Managers, are recommended by the General Managers to the Board and the budget approved by them. The General Manager salaries are set by the Board.

Relationship with related parties

RSPCA Essex branches and Inspectorate

The charity aims to continue the relationship and support off from the RSPCA Essex and other nearby branches and the Inspectorate. It also intends to continue and expand contact with other local based animal welfare support groups.

RSPCA Licenses

The Animal Home is affiliated, inspected and annually licensed by the RSPCA.

Braintree District Council

The charity has a continuing contact with Braintree District Council for the acceptance of stray dogs.

Colchester Borough Council

The Charity has a continuing contract with Colchester Borough Council for the acceptance of stray dogs.

Tendring District Council

The Charity has a continuing contract with Tendring District Council (or the acceptance of ad hoc stray dogs).

Police, Fire and Crime Commissioner for Essex

The charity has a continuing contract with the Police, Fire and Crime Commissioner for Essex for the acceptance of ad hoc stray dogs.

Uttlesford District Council

The charity has a continuing contract with Uttlesford District Council for the acceptance of ad hoc stray dogs

Statement of trustees' responsibilities

The trustees, who are also the directors of The RSPCA Danaher Animal Home for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the charitable company for that year.

THE RSPCA DANAHER ANIMAL HOME

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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 UK 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 adequate 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 Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that Moore Green be reappointed as auditor of the company will be put at a General Meeting.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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



Trustee

Date: 28/10/25

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

Qualified opinion

We have audited the financial statements of The RSPCA Danaher Animal Home (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

We were appointed as auditor of the charitable company on 12th December 2024, but no stock take was undertaken at the year end as the stock was believed to be immaterial, thus we did not observe the counting of physical inventories at the end of the year. We were unable to satisfy ourselves by alternative means concerning the inventory quantities held at 31 December 2024, which are included in the balance sheet at £15,336, by using other audit procedures. Consequently we were unable to determine whether any adjustment to this amount was necessary.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

As described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the inventory quantities of £15,336 held at 31 December 2024 and 31 December 2023. We have concluded that where the other information refers to the inventory balance or related balances such as cost of sales, it may be materially misstated for the same reason.

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

Matters on which we are required to report by exception

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Arising solely from the limitation on the scope of our work relating to inventory, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether sufficient accounting records had been kept.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the financial statements are not in agreement with the accounting records.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

THE RSPCA DANAHER ANIMAL HOME

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE RSPCA DANAHER ANIMAL HOME

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included obtaining an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the most significant laws and regulations were the Companies Act 2006, Charities Act 2011, UK taxation, data protection, employment and health and safety legislation.

We assessed and concluded that the charitable company's key area was in relation to income generation from the various income streams. In assessing the completeness and accuracy of these we designed audit tests to verify the income included and the cut off procedures followed by management.

We assessed the susceptibility of the charitable company's financial statements to material misstatements, including how fraud might occur. Audit procedures by the engagement team included identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud; understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process; challenging assumptions and judgements made by management in its significant accounting estimates; identifying and testing unusual value entries, in particular any entries posted with unusual account combinations; and assessing the extent of compliance with the relevant laws and regulations. The size of the charitable company and value of transactions indicated a low level of material risk.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Farr BSc FCA (Senior Statutory Auditor)

For and on behalf of Moore Green, Statutory Auditor

Chartered Accountants

22 Friars Street

Sudbury

CO10 2AA

Date: 29. OCT. 2025

Moore Green is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE RSPCA DANAHER ANIMAL HOME

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	304,704	-	304,704	417,813	-	417,813
Charitable activities	3	504,174	-	504,174	415,922	-	415,922
Other trading activities	4	542,196	-	542,196	546,744	-	546,744
Investments	5	53,737	-	53,737	22,169	-	22,169
Total income		1,404,811	-	1,404,811	1,402,648	-	1,402,648
Expenditure on:							
Raising funds	6	15,758	-	15,758	20,760	-	20,760
Charitable activities	7	1,352,242	-	1,352,242	1,365,425	-	1,365,425
Total expenditure		1,368,000	-	1,368,000	1,386,185	-	1,386,185
Net gains/(losses) on investments	12	40,581	-	40,581	16,636	-	16,636
Net income and movement in funds		77,392	-	77,392	33,099	-	33,099
Reconciliation of funds:							
Fund balances at 1 January 2024		2,083,766	220,000	2,303,766	2,050,667	220,000	2,270,667
Fund balances at 31 December 2024		2,161,158	220,000	2,381,158	2,083,766	220,000	2,303,766

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

THE RSPCA DANAHER ANIMAL HOME


BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		811,442		843,308
Investments	15		339,905		299,323
			<u>1,151,347</u>		<u>1,142,631</u>
Current assets					
Stocks	16	15,336		15,336	
Debtors	17	82,147		138,897	
Cash at bank and in hand		<u>1,198,138</u>		<u>1,083,880</u>	
		1,295,621		1,238,113	
Creditors: amounts falling due within one year	19	<u>(65,810)</u>		<u>(76,978)</u>	
Net current assets			<u>1,229,811</u>		<u>1,161,135</u>
Total assets less current liabilities			<u>2,381,158</u>		<u>2,303,766</u>
The funds of the charity					
Endowment funds	21	220,000		220,000	
Unrestricted funds	22	<u>2,161,158</u>		<u>2,083,766</u>	
		2,381,158		2,303,766	

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 Oct 2025


G R Barker
Trustee

Company registration number 05572968 (England and Wales)

THE RSPCA DANAHER ANIMAL HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash income / (expenditure)			77,392		33,101
Adjustments to cash flows from non-cash items					
Depreciation		93,604		92,909	
Financial instrument net (gains) losses through statement of financial activities		(40,581)		(16,635)	
(Profit)/loss on disposal of tangible fixed assets		1,397		-	
			131,812		109,375
Working capital adjustments					
(increase)/decrease in stock		-		(1,138)	
(increase)/decrease in debtors		56,750		(73,574)	
(increase)/decrease in creditors		(11,168)		20,833	
Net cash flows from operating activities			177,394		55,496
Cash flow form investing activities					
Purchase of tangible assets		(63,136)		(275)	
Net cash used in investing activities			(63,136)		(275)
Net increase/(decrease) in cash and cash equivalents			114,258		55,221
Cash and cash equivalents at beginning of year			1,083,880		1,028,659
Cash and cash equivalents at end of year			1,198,138		1,083,880

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The RSPCA Danaher Animal Home is a private company limited by guarantee incorporated in England and Wales. The registered office is Thorley Farm, Heddingham Road, Wethersfield, Braintree, Essex, CM7 4EQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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.

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.

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.

Where services are provided to the charity as a donation that would normally be purchased from the charity's suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the costs to the donor or the resale value of goods that are to be sold.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Income from other activities includes sales made at the Home and the shops and also income from fundraising events undertaken by the charity. Income is recognised when it is receivable.

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

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.

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	Not depreciated
Animal accommodation	5% straight line method
Equipment and shop fittings	15% reducing balance method & 5% straight line method
Motor vehicles	15% reducing balance method
Drainage installations	25% reducing balance method
Reception	5% straight line method
Carpark	15% reducing balance method

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).

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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. Where stock is in relation to donated goods no closing value included due to the impracticality of the volume of low-value items. Instead recognised as income when sold.

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.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.12 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.13 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.

1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	101,280	117,983
Legacies	220,701	241,091
Grants	1,000	-
Donated goods and services	(18,377)	58,467
Other	100	272
	<u>304,704</u>	<u>417,813</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Animal care	430,602	362,252
Charitable rental income	4,005	-
Reimbursement of vet fees	69,567	53,670
	<u>504,174</u>	<u>415,922</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	12,161	24,926
Shop income from sale of donated goods and services	530,035	521,818
Other trading activities	542,196	546,744

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	53,737	22,169

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	3,352	5,711
Trading costs		
Operating charity shops	12,406	15,049
Total costs	15,758	20,760

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Unrestricted funds	Unrestricted funds
	General	General
	2024	2023
	£	£
Direct costs		
Staff costs	798,912	785,031
Animal food and bedding	15,297	5,478
Veterinary fees and vaccines	140,941	147,895
Donated goods	3,630	18,231
Depreciation of animal accommodation	54,156	54,156
Depreciation of motor vehicles	3,631	4,272
Depreciation of drainage installations	3	4
Depreciation of reception	2,529	2,529
Depreciation of meet and greet	5,818	6,676
Depreciation of equipment and shop fittings	21,492	24,177
Depreciation of strawberry fields	931	1,095
Depreciation of carpark	5,044	-
	<u>1,052,384</u>	<u>1,049,544</u>
Share of support and governance costs (see note 8)		
Support	270,216	279,285
Governance	29,642	36,596
	<u>1,352,242</u>	<u>1,365,425</u>
Analysis by fund		
Unrestricted funds	<u>1,352,242</u>	<u>1,365,425</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	Fundraising 2024 £	Total 2023 £
Depreciation	-	-
Operating lease charges	-	-
Charity shop rent	80,495	83,576
Water and general rates	11,391	14,631
Lighting and heat	57,717	59,234
Insurance	8,621	4,635
Repairs and maintenance	25,424	23,997
Telephone	3,910	4,166
Postage, stationery and computer consumables	13,549	15,374
Equipment rental	12,145	14,893
Clothing	2,557	1,587
Sundry expenses	4,199	14,368
Cleaning and refuse collection	23,371	23,758
Septic tank expenses	320	394
Motor expenses	8,708	10,487
Advertising	2,446	1,217
Bank charges	7,164	6,948
Staff expenses	1,295	20
Staff training	1,660	-
Profit/Loss on disposal of fixed assets	1,397	-
Subscriptions	1,818	-
Management fees	2,029	-
	<u>270,216</u>	<u>279,285</u>

	2024 £	2023 £
Governance costs comprise:		
Audit fees	8,750	13,125
Accountancy	11,413	14,474
Legal and professional	9,479	8,997
	<u>29,642</u>	<u>36,596</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,750	13,125
Depreciation of owned tangible fixed assets	93,604	92,909
	<u></u>	<u></u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	49	51
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	745,207	734,900
Social security costs	41,678	38,599
Other pension costs	12,027	11,532
	<u>798,912</u>	<u>785,031</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	90,000	113,858
	<u> </u>	<u> </u>

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	40,581	16,636
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Freehold land and buildings accommodatio n	Animal accommodation	Equipment and shop fittings	Motor vehicles	Drainage installations	Reception	Carpark	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2024	220,000	1,083,113	536,397	38,426	2,211	50,586	-	1,930,733
Additions	-	-	5,486	-	-	-	57,650	63,136
Disposals	-	-	-	(4,117)	-	-	-	(4,117)
At 31 December 2024	220,000	1,083,113	541,883	34,309	2,211	50,586	57,650	1,989,752
Depreciation and impairment								
At 1 January 2024	-	779,354	249,875	14,220	2,199	41,777	-	1,087,425
Depreciation charged in the year	-	54,156	28,241	3,631	3	2,529	5,044	93,604
Eliminated in respect of disposals	-	-	-	(2,720)	-	-	-	(2,720)
At 31 December 2024	-	833,510	278,116	15,131	2,202	44,306	5,044	1,178,309
Carrying amount								
At 31 December 2024	220,000	249,603	263,767	19,178	9	6,280	52,606	811,443
At 31 December 2023	220,000	303,759	286,519	24,207	13	8,810	-	843,308

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 January 2024	299,323
Valuation changes	40,582
At 31 December 2024	339,905
Carrying amount	
At 31 December 2024	339,905
At 31 December 2023	299,323

16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	15,336	15,336

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	55,516	69,368
Prepayments and accrued income	26,631	69,529
	82,147	138,897

18 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024 £	2023 £
Within one year	58,903	43,593
Within two and five years	230,472	9,296
In over five years	45,000	-
	334,375	52,889

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	13,586	11,328
Trade creditors	26,125	32,426
Other creditors	3,827	7,597
Accruals and deferred income	22,272	25,627
	<u>65,810</u>	<u>76,978</u>

20 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>12,027</u>	<u>11,532</u>

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.

21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024 £	At 31 December 2024 £
Permanent endowments		
Capital fund	<u>220,000</u>	<u>220,000</u>
Previous year:	At 1 January 2023 £	At 31 December 2023 £
Permanent endowments		
Capital fund	<u>220,000</u>	<u>220,000</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Cattery Development Project	300,000	-	-	-	300,000
General funds	1,783,766	1,404,811	(1,368,000)	40,581	1,861,158
	<u>2,083,766</u>	<u>1,404,811</u>	<u>(1,368,000)</u>	<u>40,581</u>	<u>2,161,158</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Cattery Development Project	300,000	-	-	-	300,000
General funds	1,750,667	1,402,648	(1,386,185)	16,636	1,783,766
	<u>2,050,667</u>	<u>1,402,648</u>	<u>(1,386,185)</u>	<u>16,636</u>	<u>2,083,766</u>

23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	591,441	220,000	811,441
Investments	339,905	-	339,905
Current assets/(liabilities)	1,229,811	-	1,229,811
	<u>2,161,157</u>	<u>220,000</u>	<u>2,381,157</u>

THE RSPCA DANAHER ANIMAL HOME

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	623,308	220,000	843,308
Investments	299,323	-	299,323
Current assets/(liabilities)	1,161,135	-	1,161,135
	<u>2,083,766</u>	<u>220,000</u>	<u>2,303,766</u>

24 Related party transactions

During the year the charity entered into the following transactions with related parties:

Linkwood Veterinary Centre Ltd

(Vets)

During the year £3,258 (2023: £4,867) was invoiced by Linkwood Veterinary Centre Ltd in respect of veterinary fees in which R Lees, who is a trustee, has a material interest. Of this, at the balance sheet date the amount due to Linkwood Veterinary Centre Ltd was £1,259 (2023: £3,397).