

RSPCA
EAST LONDON & HAVERING BRANCH

Annual report for year ended 31 December 2025

Registered Charity No. 1207065

RSPCA EAST LONDON AND HAVERING

Trustees' Report

For the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. The Branch rescues and cares for animals in need, supports rehoming and promotes animal welfare in East London and Havering.

The financial statements have been prepared in accordance with the accounting policies in note 1 to the accounts, the charity's governing document, the Charities Act 2011, 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)'.

RSPCA East London and Havering Branch CIO meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore, we have adopted the exemption to not prepare a Statement of Cash Flows. No other exemptions have been applied.

Reference and administrative details

The Royal Society for the Prevention of Cruelty to Animals East London and Havering Branch CIO, 124 City Road, London EC1V 2NX is registered with the Charity Commission (No.1207065) and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (the “RSPCA”). The former unincorporated branch was registered charity number 285472.

The CIO was registered on 16 February 2024. The transfer of all assets, liabilities and operations to the new CIO was completed with effect from 19 June 2024.

The Branch during the period did not have any direct employees, property or corporate trustees.

There were no funds held as custodian trustee on behalf of others

Main bankers:
HSBC
The Mall, Stratford Centre,
59-61 Broadway
London E15 1XF

Independent examiner or auditor name and address:
Community360
Winsley's House
High Street
Colchester CO1 1UG

Branch website address: https://www.rspca.org.uk/local/east-london-and-havering-branch

The charity is administered by a committee of trustees. For the year ended 31 December 2025, the committee comprised:

Chair	Caroline Nurse
Vice Chair	Candy Bowles
Treasurer	Vishnu Suresh (appointed 14 May 2025) Alex (Wai) Cheung Treasurer (resigned 22 March 2025)
Secretary	Alexandra Panaite (co-opted 19 March 2025) Josie Woodward (resigned October 2024)

Other trustees	Adam Hartley (co-opted 14 May 2025) Jo McKeegan (co-opted 14 May 2025) Grace Hui (co-opted 19 March 2025) Olivia Savage (co-opted 14 May 2025) Anna Paynter co-opted 14 May 2025) Lisa Wheatcroft (resigned 14 May 2025) Anjelika Bardalai (resigned 14 May 2025) Ranjini Sachin (resigned 12 December 2025)

Caroline Nurse, Candy Bowles, Ranjini Sachin and Lisa Wheatcroft were appointed on the registration of the CIO on 16 February 2024 and continued to serve in 2025. During 2024 Josie Woodward resigned in October to take up a role on the National Society Board, Natalie Chopra also resigned in October, and Joanna Skolnick passed away in December. All trustees are volunteers and none is remunerated.

Natalie Chopra and Lisa Wheatcroft remain volunteers of the Branch and oversea the Animal Welfare activities at Bed & Biscuits cattery in Romford.

Branch overview

The RSPCA East London and Havering Branch is a local branch of the RSPCA National Society, separately constituted as a Charitable Incorporated Organisation. It provides animal welfare services and rehoming support within East London and Havering, primarily to support the RSPCA National Society's Inspectors. It funds these services primarily via income generated from adoption fees and donations, fundraising, donations and bequests.

We are a separately registered charity from the RSPCA National Society and are separately managed and financed. We operated in partnership with the RSPCA National Society to support the National Society's Inspectors, following an agreed set of rules and principles in relation to animal welfare and accordingly adopt their Brand logo.

The RSPCA East London and Having Branch has no employees and is entirely operated by trustees and volunteers.

Objectives and activities

Objects, objectives and principal activities

Our object is to promote kindness and good care and to prevent or suppress cruelty to animals by all lawful means, with particular reference to the Branch area and in accordance with the policies of the National Society.

Our vision is a world where all animals are respected and treated with kindness and compassion. Our mission is to ensure animals have a good life by rescuing and caring for those in need, advocating on behalf of animals and inspiring compassion and respect.

Our strategic priorities for the Branch for the next three years are:

- Enhance animal welfare in our catchment area;
- Build long-term financial sustainability;
- Strengthen our network of support; and,
- Strengthen our operating model.

Our principal activities

We undertake the following activities to promote animal welfare:

- **Neutering and microchipping animals**. All cats in our care are neutered and microchipped if old enough, and if not old enough it is a condition of adoption that the owner neuters and microchips the kitten when of age. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

- **Support the National Society's Inspectorate** in their work providing assistance for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. We also provide advice to members of the public on animal welfare related queries.

- As well as providing education, information and advice, the RSPCA rescues animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The National Call Centre accepts complaints about animals in distress every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.

- **Accept stray and owned animals for rehoming**: where needed, animals in our care receive veterinary treatment, vaccination, neutering, microchipping, flea and worming treatment, and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty, and the public knows that we assist animals in need. We take in animals primarily via our inspectorate, but also via RSPCA Animal Logistics networking and (where there is an urgent welfare concern) from members of the public.

- We provide many **volunteering opportunities** for those who wish to support our work, including fostering and fundraising opportunities. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in the period.

- We support **community food banks**, including Leonard's Lunchbox in Bethnell Green, to help and support animals in need.

Our Performance

Animal welfare

The Animal Welfare Committee, comprising a number of trustees, continues to have responsibility for all animal welfare related activities. This includes liaising with the RSPCA Inspectorate; providing advice to members of the public in connection with both wildlife and owned animals; and taking in cats and providing care as needed right through to finding homes for them. The Committee oversees all vet treatment and behavioural assessment.

We have developed our relationship with our boarding provider, Bed and Biscuits, and have now embedded our intake and rehoming processes. This relationship has given us scope to take in a greater number of cats and ensure a high standard of care. We increased our pen capacity to fifteen pens. We have also similarly developed our relationship with Goddards Veterinary Group, Dagenham, and have been able to ensure our cats are always able to receive prompt veterinary treatment of a high standard. Vaccine shortages during the period were managed and we were able to fully vaccinate all our cats prior to rehoming.

Over the year, an increasing number of cats were brought in to us via the Inspectorate. There was also hugely i increased demand from members of the public for us to take in unwanted pets. We continue to take in the majority of our animals from the inspectorate and Logistics team, but continue to also take in animals from members of the public where we believe there is an imminent welfare concern. There has been a general decrease in demand to rehome, with it proving difficult to rehome less popular cats such as those that are older or with medical issues. We are typically able to rehome cats within 6 weeks of their arrival.

We continue to expand our fostering network. We also continue to carry out home visits virtually, as this has proved very successful. Our animal intake and rehoming figures have again increased this year.

Intake, rehome and transfer

The following table summarises our animal intake, rehome and transfers in 2024 and 2025:

Category	2024	2025
Intake		
Opening	26	21
Welfare concern via the RSPCA Society's Inspectorate	56	62
Branch Welfare Concern	29	40
Transferred via RSPCA Animal Logistics (previously Networking), RSPCA Hospital or from other RSPCA Branches	8	11
Home for Life or Born in Branch care	6	4
Returns	1	1
Total intake	**100**	**118**
Rehome and Transfers		
Rehomed	102	125
Transferred to other RSPCA animal centres	1	2
Transferred to non RSPCA rescues	-	-
Passed away	-	1
Put to sleep	2	1
Other	-	-
Total rehome and transfers	**105**	**129**

All of our animals saw our wonderful vet regularly (typically weekly) and received care and comfort up until their last moments. We continue to seek a world where animal cruelty and neglect is eliminated so that we do not have to face these moments again.

Our residents at the end of the period

Category	2024 animals	2025 animals
Foster care	4	1
Private Boarding	17	9
Total	**21**	**10**

Other welfare activities

Category	2024 animals	2025 animals
Home visits	107	121
Microchipping	73	79
Neutered	64	78

Financial review

Financial summary

Combined with the continued period of economic uncertainty and high levels of inflation, we have seen our cost base continue to increase, to try to address increased demand and higher costs to deliver animal welfare as individuals struggle to support and care for their animals. As in 2024, we took a conscious decision to increase our animal welfare services given the ongoing need within our Branch area and both veterinary and medicine costs continue to rise.

Total income for the year ended 31 December 2025 was £129,997 (2024: £138,524). Total expenditure was £128,698 (2024: £121,887). Net movement in funds was £1,299 (2024: £16,637). Total funds at 31 December 2025 were £348,740 (2024: £347,441).

Income sources: the largest sources were door to door fundraising of £40,487 and the Care Contribution Fund of £48,995, both from the National Society. Other income comprised donations of £10,770, rehoming income of £10,890 and refunds of VAT of £18,856. There were no legacies.

Expenditure: charitable expenditure of £128,254 was mainly animal boarding (£84,617) and veterinary fees (£28,921). Governance costs were £444.

Investment summary

Cash and cash equivalents at 31 December 2025 were £348,740. We did not have any investments.

Reserves

Free reserves are unrestricted funds less designated funds. At 31 December 2025 they were £263,096, equivalent to about 25 months of 2025 expenditure against a target of 6 months. It was agreed that each year a designated reserve would be maintained representing the total estimated animal boarding cost for the next twelve-month period.

Fund category at 31 December 2025	Amount
Unrestricted funds excluding designated funds	£263,096
Restricted funds	£nil
Designated funds	£85,644
Total funds	£348,740
Free reserves	£263,096

The RSPCA East London and Havering Branch CIO's reserves policy is to maintain a level of free reserves that will enable the Branch to ensure a continuity of activity and have the ability to adjust in a measured way to significant changes in the external economic environment and demands on services provided by the charity. The trustees have considered this and believe that 6 months of expenditure is a sufficient basis to allow for current expectations of our work, but also for unplanned events on the horizon.

Going concern

Our accounts have been prepared on a basis of going concern. We have assessed the Branch's ability to continue over the next 12 months and having considered our access to free reserves, current cash stores and our predicted expenditure, we believe this to be appropriate.

Special thanks

We would like to take a moment to thank all of those that continue to support our Branch. From all the support staff at the Society; our Branch Partnership Managers; our fellow RSPCA Branches; our Veterinary Surgeon; our private boarding establishment; our Branch members; our wonderful team of volunteers and all of the time you have contributed; those that have adopted from us over the last year; those that continue to foster our animals and to every single person who has donated to our Branch. We will forever be grateful for your continued support.

Special mentions are well deserved for the following individuals and companies that have supported us during the period:

- Battersea Cats and Dogs Home who provided us with a place on their Cat Rehoming and Welfare Academy courses, and continued peer support;
- Pets at Home for their regular generous donations of food and lifeline vouchers; and;
- Goddard's Veterinary Group's Dagenham Branch and Bed and Biscuits Noak Hill, for their staff's exceptional love and care of our animals.

Bankers

Our three bank accounts are held with HSBC, The Mall, Stratford Centre, 59-61 Broadway, London, E15 1XF.

Our Independent Examiners

The Trustees have appointed Community360, Winsley's House, High Street, Colchester, CO1 1UG to be our independent examiners. We highlight that Community360 are also our day-to-day outsourced bookkeepers and accountants. Therefore, in their appointment, we confirmed that they met the safeguards for appointment under

the independent examination of charity accounts: Directions and guidance for examiners (CC32). Specifically, that:

- The examiner is a member of one of the approved bodies (see Direction 1 and appendix 5) and that body has adopted/ is subject to the provisions of the Revised Ethical Standard 2016 issued by the Financial Reporting Council (FRC).
- There is documentary evidence in respect of the bookkeeping arrangements that the trustees had the necessary understanding to be 'informed management' and the trustees have made such judgments and decisions that are needed in relation to the presentation and disclosure of information in the financial statements (accounts) examined.
- The independent examiner was not the bookkeeper nor does the examiner report directly to the book-keeper.
- The provision of book-keeping services and the fact that the examiner has applied the FRC's Revised Ethical Standard are both disclosed in the independent examiner's report.

Risk management

The Branch has carried our a risk assessment and identified the following risks:

- Trustee capacity and succession;
- Volunteer availability and service capacity;
- Increasing animal welfare demand;
- Fall in donations from the public through outside forces such as cost-of-living crisis;
- Increasing care and operating costs; and
- Loss of key boarding or veterinary supplier.

The trustees actively review the risks which the charity faces on a regular basis, maintaining a risk register covering operational and financial aspects, and put systems in place to mitigate these risks. The RSPCA adheres to RSPCA policies and guidelines.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including United Kingdom Generally Accepted Accounting Practice.

Charity law requires 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 its incoming resources and application of resources for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. The trustees are also responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities through a system of internal control.

The Trustees' Report for the year ended 31 December 2025 was approved by the Board of Trustees and signed on its behalf by our Chair:

Signature: 

Name: Caroline Nurse
Role: Trustee and Chair
Date: 30 October 2026

RSPCA EAST LONDON AND HAVERING

Independent Examiner's Report

RSPCA EAST LONDON AND HAVERING BRANCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of RSPCA East London and Havering Branch for the year ended 31 December 2025.

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 Act) but that an independent examination is needed.
It is my responsibility to:

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

Basis of independent examiner's statement

My examination as carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any usual 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no materials matters have come to my attention which gives me

cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act;
- or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts se 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 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.

We are also the day-to-day bookkeepers and have met the safeguard for appointment under the CC32 guidance for examiners.

Claire Dew for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex Date:

RSPCA EAST LONDON AND HAVERING

Statement of Financial Activities

For the year ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Ordinary Income						
Donations and legacies	2	100,251	-	-	100,251	113,494
Charitable activities	3	10,890	-	-	10,890	11,586
Other Trading Activities	4	18,856	-	-	18,856	13,111
Investments	4	-	-	-	-	333
Total Income		**129,997**	**-**	**-**	**129,997**	**138,524**
Expenditure on:						
Raising funds	-	-	-	-	-	(1,114)
Charitable activities	5	(46,342)	-	(82,356)	(128,698)	(120,494)
Other trading activities	-	-	-	-	-	(279)
Total Expenditure		**(46,342)**	**-**	**(82,356)**	**(128,698)**	**(121,887)**
Net incoming/(outgoing) resources before transfers		**83,655**	**-**	**(82,356)**	**1,299**	**16,637**
Transfers between funds	7	(85,644)	-	85,644	-	-
Net movement in funds		**(1,989)**	**-**	**3,288**	**1,299**	**16,637**
Reconciliation of funds:						
Total funds brought forward	7	265,085	-	82,356	347,441	320,258
Adjustment to opening position (note 7.2)						10,546
Total funds carried forward	7	263,096	-	85,644	348,740	347,441

All of the above results are derived from continuing activities. There are no other gains or losses other than those stated above. The notes that follow form part of the financial statements and are key for their interpretation and understanding.

2024 comparative figures are unaudited cash-basis figures from the Branch's transaction records and are to be agreed to the approved 2024 accounts (note 7.2). The adjustment line balances the 2024 funds reconciliation.

RSPCA EAST LONDON AND HAVERING

Balance Sheet

As at 31 December 2025

	Notes	2025	2024
		£	£
Current Assets			
Debtors	8	-	-
Cash and cash equivalents	9	348,740	347,441
Liabilities			
Creditors: Amounts falling due within one year	10	-	-
Net Current Assets or Liabilities	**-**	**348,740**	**347,441**
Creditors: Amounts falling due after more than one year	-	-	-
Net Assets or Liabilities	**-**	**348,740**	**347,441**
Funds of the Charity			
Unrestricted Funds	7	263,096	265,085
Restricted Funds	7	-	-
Designated Funds	7	85,644	82,356
Total Funds	**7**	**348,740**	**347,441**

These financial statements were approved by the Board of Trustees and were signed on their behalf by:



Caroline Nurse
Role: Chair

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting Policies

The Branch is a Public Benefit Entity as defined by FRS 102. The principal accounting policies adopted in the preparation of these financial statements are as follows and have been applied consistently throughout the financial statements and prior year.

1.1 Basis of Preparation

The Branch is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 16 February 2024. The transfer of all assets, liabilities and operations of the former unincorporated branch to the CIO was completed with effect from 19 June 2024.

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 accounting policy or note.

The accounts (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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees consider that there are no material uncertainties about the Branch's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.2 Exemptions

The Branch meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore, we have adopted the exemption to not prepare a Statement of Cash Flows. No other exemptions have been applied.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

1.4 Incoming Resources

Donations

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably. In regard to individual or corporate donations, this is on the receipt of income, for adoptions this is at the point of adoption paperwork being completed and the legal ownership of our animals being transferred.

Door to door income received from the National Society is treated in line with donations and is recognised upon the point of receipt. Payments from the National Society under the Care Contribution Fund and Gift Aid remitted by the National Society are also recognised on receipt.

Our membership income is recognised upon the point of transfer to the branch from the National Society.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and more information about their contribution is included in the Trustees' Annual Report. Donated professional services and donated facilities are recognised at the estimate of the value to the charity and recognised on receipt.

Legacies

Legacies are deemed receivable from the date of notification; provided that sufficient information has been received to enable the Branch to reliably measure the amount receivable. Receipt of a legacy, in whole or 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.

The valuation method reflects the inherent uncertainty in that a substantial proportion of legacy income is represented by property and other investments whose value is subject to market fluctuations until realised. Residuary legacies are valued in line with these considerations.

Life interest legacies are not valued until conditions are met which bring these within the control of the Branch to be valued as receivable. Pecuniary legacies are valued at the amount notified to the Branch. The Branch has been informed of the existence of a number of properties in which it holds a reversionary interest. However, it is not practicable to quantify the value of such assets.

Income from charitable activities

Donations received from individuals as rehoming fee payments are deemed to be income from charitable activities as the income results from our charities core purpose and one of our lovely animals is given a forever home in return.

Income from other trading activities

The Branch had no sub-leasing arrangements in the year. Refunds of VAT received from HMRC are shown within other trading activities and are recognised when received (note 4).

Income from investments

Interest on deposits is recognised on an accruals basis.

1.5 Expenditure

Expenditure, including irrecoverable VAT, is accounted for on an accruals basis. Expenditure is allocated to the particular activity where the cost relates directly to that activity.

Expenditure on raising funds

We do not have any costs associated with raising donations and funds for our branch.

Charitable activities

These costs relate to progressing the purpose and animal welfare activities of our charity. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Governance costs

Our governance costs form part of our charitable activities costs and are costs associated with the management and control of the branch. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Other trading activities

No costs of other trading activities arose in the year.

1.6 Operating Leases

Rental costs under operating leases are included in total expenditure in annual installments over the period of the leases. The price for these contracts has been agreed and fixed with our kennels for the relevant agreed period. Commitments are disclosed in note 10.1.

1.7 Taxation

As a charity, the Branch benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid, and partial recovery is also made of tax credits on UK dividend income. The Branch is also able to partially recover Value Added Tax. Expenditure subject to VAT that is not recoverable by the Branch is recorded in the accounts inclusive of the VAT. We note that the branch is in a VAT Group with the Society, however this does not impact the reporting in our financial statements.

The Branch is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Branch is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of

Part 11 of the Corporation Tax Act 2010 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.

The branch does not have any subsidiary trading companies.

1.8 Fund accounting

Restricted funds can only be used for particular purposes specified by or agreed by the donor. Unrestricted funds may be used for any purpose in the furtherance of the general objectives of the charity. Designated funds form part of Unrestricted funds and represent reserves put aside by trustees for a relevant purpose.

1.9 Cash or cash equivalents

Our cash or cash equivalents relate to cash in hand held in our HSBC bank accounts, and is therefore readily available and accessible.

2. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Donations and Legacies	**100,252**	**-**	**-**	**100,252**	**113,494**
Door to door collection (from the Society)	40,487	-	-	40,487	48,218
Care Contribution Fund (from the Society)	48,995	-	-	48,995	56,980
Donations - adopters (given with rehoming fee)	4,280	-	-	4,280	432
Donations - Pets at Home	3,321	-	-	3,321	2,681
Donations - Charities Trust	300	-	-	300	310
Donations - online giving platforms	1,563	-	-	1,563	4,364
Donations - other (incl. food bank)	959	-	-	959	509
Membership subscriptions	306	-	-	306	-
Gift Aid	41	-	-	41	-

2.1 Legacy

During the years ended 31 December 2024 and 31 December 2025, we received no legacies and had been notified of no further legacies.

2.2 Care Contribution Fund

The Care Contribution Fund represents payments received from the National Society towards the cost of caring for animals in the Branch's care. It is recognised on receipt.

2.3 Door to door collection

Door to door income represents amounts remitted by the National Society from fundraising carried out in the Branch's area.

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable Activities	**10,890**	**-**	**-**	**10,890**	**11,586**
Rehoming Income	10,890	-	-	10,890	11,586
Awards and grants	-	-	-	-	-

The Branch was exempt from income tax, corporation tax and capital gains tax on income derived from its primary purpose trading and charitable activities.

4. Other Trading Activities and Investment Income

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Other Trading Activities	**18,856**	**-**	**-**	**18,856**	**13,111**
VAT refunds (HMRC)	18,856	-	-	18,856	13,111

Refunds received from HMRC under the Branch's VAT returns (the Branch is in a VAT Group with the National Society). Recoverable VAT is not income of the Branch in the usual sense; the trustees have shown the refunds within other trading activities, consistent with the Branch's accounting records.

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Investment Income	**-**	**-**	**-**	**-**	**333**
Bank interest	-	-	-	-	333

5. Expenditure on Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable Activities	**(45,898)**	**-**	**(82,356)**	**(128,254)**	**(118,233)**
Vet fees	(28,922)	-	-	(28,921)	(25,173)
Medicine	(8,868)	-	-	(8,868)	(2,960)
Animal boarding costs	(2,261)	-	(82,356)	(84,618)	(85,498)
Animal transport costs	(3,263)	-	-	(3,263)	(972)
Animal equipment and food	(491)	-	-	(491)	(112)
Software and hardware	(306)	-	-	(306)	(288)
Bank charges	(40)	-	-	(40)	(60)
Trustee & Volunteer expenses (See Note 6)	(1,296)	-	-	(1,296)	(1,827)
Food bank support	(309)	-	-	(309)	-
Miscellaneous	(142)	-	-	(142)	(1,343)

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Governance	**(444)**	**-**	**-**	**(444)**	**(2,261)**
Accountancy and Independent Examination	(337)	-	-	(337)	(2,166)
Dues and subscriptions	(107)	-	-	(107)	(95)

5.1 Independent Examination fees

Our independent examination is performed by [independent examiner]. We note that the examiner also provides bookkeeping services and prepares the VAT returns on a quarterly basis, though no tax advisory services are provided.

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Accountancy and Independent Examination	**(337)**	**-**	**-**	**(337)**	**(2,166)**
Independent Examination	(200)	-	-	(200)	n/a
Other assurance services	-	-	-	-	n/a
Tax advisory services	-	-	-	-	n/a
Other financial services including accounting	(137)	-	-	(137)	n/a

As per the Independent Examiner guidelines, section 2.5, there are requirements in these circumstances which must be met. The safeguards applied are as follows:

- The examiner is a member of one of the approved bodies and that body has adopted / is subject to the provisions of the Revised Ethical Standard 2016 issued by the Financial Reporting Council (FRC).
- There is a Service Level Agreement in place with the Branch for the accounting and financial management of the Branch, to which the Trustees have ultimate responsibility. The bookkeeper does not have access to the bank accounts.
- The examination is completed by a separate member of staff who has not been involved with any other services provided to the Branch.
- The provision of bookkeeping services and the fact that the examiner has applied the FRC's Revised Ethical Standard are both disclosed in the independent examiner's report.

6. Staffing

The branch did not directly employ any staff within the period. As a result, the charity has no pension obligations to disclose.

None of the Trustees of the branch are remunerated as part of their roles. Total expenses reimbursed to trustees and volunteers during the year amounted to £2,290 (2024: £1,827) and relate to travel and to animal care items purchased on the Branch's behalf.

7. Funds

Analysis of movement of Funds for the year ended 31 December 2025:

	At 1 January 2025	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2025
	£	£	£	£	£
Unrestricted funds	265,085	129,997	(46,342)	(85,644)	263,096
Restricted funds	-	-	-	-	-
Designated funds	82,356	-	(82,356)	85,644	85,644
Total funds	**347,441**	**129,997**	**(128,698)**	**-**	**348,740**

Funds at 31 December 2024 (restated basis, see note 7.2):

	At 31 December 2024
	£
Unrestricted funds	265,085
Restricted funds	-
Designated funds	82,356
Total funds	**347,441**

7.1 Purpose of designated reserves

The purpose of the designated reserve created is for the expected animal welfare costs associated with boarding, estimated on the contracted monthly charge, for the coming 12 months. The designated fund brought forward of £82,356 was applied against boarding costs in the year and a new designation of £85,644 (12 months at £7,137 per month) has been made at the year end.

7.2 Opening position and comparative figures

The 2024 comparative figures are derived from the Branch's transaction records for the calendar year ended 31 December 2024 and are unaudited. The accounts previously filed for the period from 16 February 2024 to 31 December 2024 reported total funds of £265,085 after recognising an accrual of £82,356 for future boarding costs. Future payments under the boarding contract are commitments rather than liabilities (note 1.6) and the accrual has not been carried forward. Funds at 31 December 2024 are therefore stated at £347,441, being the cash held, of which £82,356 is designated for boarding costs.

7.3 Free reserves

Free reserves are calculated as unrestricted funds less designated funds. At 31 December 2025 free reserves were £263,096 (2024: £265,085), equivalent to 25 months of 2025 expenditure against a policy of 6 months.

8. Debtors

	2025	2024
	£	£
Debtors	**-**	**-**
Other Debtors	-	-
VAT Asset	-	-
Accrued Income	-	-
Prepayments	-	-

9. Cash and Cash Equivalents

	2025	2024
	£	£
Cash and cash equivalents	**348,740**	**347,441**
Cash at Bank	348,740	347,441

10. Creditors due within a year

	2025	2024
	£	£
Creditors: Amounts falling due within one year	**-**	**-**
Creditors	-	-
Accrued Expenses	-	-
VAT liability	-	-

10.1 Operating Lease

The branch has an agreement with Bed & Biscuits Kennel & Cattery for private boarding provision. The contract is in place until September 2027. The monthly charge in force at the year end was £7,137. The commitments below are the minimum payments due over the remaining 21 months of the contract (1 January 2026 to 30 September 2027) at the current monthly charge, being £85,644 due within one year and £64,233 due between one and five years. The 2024 comparative relates to the previous agreement, which ran until August 2025 (8 months at £6,862.50).

[DRAFT: confirm the exact contract end date and whether any price review applies before September 2027.]

	Unrestricted funds	Restricted funds	Designated funds	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Operating lease payments due	**(64,233)**	**-**	**(85,644)**	**(149,877)**	**(54,900)**
Due in 1 year	-	-	(85,644)	(85,644)	(54,900)
Due between 1 to 5 years	(64,233)	-	-	(64,233)	-
Due over 5 years	-	-	-	-	-

11. Contingent Liabilities

There are no contingent liabilities as at 31 December 2025 (2024: none).

12. Commitments

There are no capital commitments as at 31 December 2025 (2024: none).

13. Related Parties

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. All of these transactions are at arm's length and the National Society is a separately registered charity.

During the year the Branch received £90,145 from the National Society (door to door £40,487, Care Contribution Fund £48,995, and subscriptions, donations, Gift Aid and food bank funding of £663) and paid £4,610 to the National Society and its trading subsidiary for medicines and merchandise.

We note that the Branch regularly works alongside other Branches within the immediate vicinity of the Branch area. These include most regularly RSPCA Essex South West; RSPCA Central, West and North East London.

All of these transactions are at arm's length, and we do not believe there to be a significant influence or control exerted between the branches.

14. Going Concern

The Trustees reviewed the charity's plans in October 2026 as part of a budget review and were content that these plans were affordable and that the accounts should be prepared on a going concern basis. Our free reserves as at 31 December 2025 are £263,096 (2024: £265,085).

15. Post balance sheet events

There were no events after the balance sheet date requiring disclosure in these financial statements.