

**RSPCA WOKING & DISTRICT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# RSPCA WOKING & DISTRICT

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs R Lamb  
Miss S Dade  
Mr S Hallett  
Mrs C Notley  
Mrs F Slaney  
Mrs V Parker

### Charity number

202025

### Branch office

44 Grindstone Crescent  
Knaphill  
Woking  
Surrey  
GU21 2RY

### Independent examiner

Azets  
Lime Court  
Pathfields Business Park  
South Molton  
Devon  
United Kingdom  
EX36 3LH

### Bankers

Santander  
Barclays

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# RSPCA WOKING & DISTRICT

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# RSPCA WOKING & DISTRICT

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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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 Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the RSPCA Woking and District (Woking Branch) are to promote the work and objectives of the RSPCA Society for the Prevention of Cruelty to Animals (The Society) in the Woking and District area. The objectives of the Society are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives.

The activities of the Woking Branch during 2024 were and continue to be in 2025:

- (1) The re-homing of abandoned or unwanted animals.
- (2) Helping people on low incomes with veterinary treatment.
- (3) Animal welfare education.
- (4) Assisting the Society in its objectives.

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the Branch's work benefit animals. Richard Martin, one of the founders of the Society's nineteenth century founders, identified the Society's prime aim as being to alter moral feelings of the country. He recognized that care of animals is an essential part of any civilization. This resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals which involves moral benefit to the human community as a whole. Whilst this public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Branch's work benefits society at large, but it provides (e.g. subsidized veterinary treatment) aimed to help people in need with care of their animals.

The following sections of this report on the achievements and performance of the Branch describe the Branch's main activities and demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **RSPCA WOKING & DISTRICT**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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#### **Achievements and performance**

It would be nice to say 2024 was a better year for animal welfare. 2024 however, has been another very difficult year for people living in the UK with the war in the Ukraine causing a surge in energy and food prices and contributing to rampant inflation, strikes, and a poor economic performance. There is little to suggest that matters will change for the better in the foreseeable future.

These issues have had a major impact on the branch. The squeeze on personal incomes and higher veterinary bills resulted in more claims for help. There was also the aftermath from Covid where many people who had taken on animals as companions during the Covid pandemic found that they could not cope with them and decided to abandon them.

The Branch has responded to these challenges, but they have had a considerable impact on the resources of the branch.

This matter is discussed in the Financial Review below. In 2024 £80,169 (2023 £124,686) was expended helping people to obtain veterinary treatment. The details are as follows:

Branch assisted vouchers: 380 animals (2023 - 528)

Animals rehomed: 60 animals (2023 – 90)

Animals neutered: 84 animals (2023 – 117)

Animals microchipped: 49 animals (2023– 40)

Pre-home checks for animals rehomed: 60 animals (2023 – 76)

The Trustees believe that these statistics demonstrate that the branch's activities are making a significant difference to animal welfare in the Woking area and its core purpose is being achieved.

The branch would not function without the continued support of a large number of unpaid volunteers who help with rehoming, fostering, fundraising, serving in the branch's charity shops and branch administration. The trustees would like to thank them for their efforts. The trustees would also like to thank the vets that support the branch and especially the staff of Kingswood veterinary surgeons.

# **RSPCA WOKING & DISTRICT**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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#### **Financial review**

The total income for the year amounted to £251,349 (2023 - £292,397) and expenditure to £279,219 (2023 £360,108) making a deficit of £23,456 (2023 deficit £70,102) before investment surplus of £4,414 (2023 deficit £2,391).

The Branch's response to the demand for veterinary assistance, the closure of its Bagshot shop in 2023 with its attendant closure costs, the opening of a new shop at New Haw have had a considerable impact on the Branch's resources. To meet the shortfall, it has been necessary to draw down some resources from reserves by selling some of its investments.

Post year end, the Branch has had to make the decision to draw down an additional £20,000 from the investment account to cover the funding deficit.

On 21 September 2024 the new shop at New Haw was opened. It is a much larger shop than the previous one in the same parade at New Haw. Early indications are very positive. The old shop at New Haw has been shut with no costs incurred.

The surplus for the year from the retail operations was £77,712 (2023 £74,552). The reduction arises from the closure of the Bagshot shop in 2023 and the impact from closing the old shop at New Haw and opening the new one.

The investment policy of the branch is maximizing income on its investments but with the overriding object of preserving capital invested. Further investments were made during the year in high yielding equity shares via an authorized unit trust run by M&G Securities. Distributions on the investments are accumulated. The current published yield is 5.23% (10 FEB2025). M&G have a good track record over the medium to long term and consequently the Trustees continue to believe that this the best way to preserve the reserves of the Branch for the future.

Funds available to the Branch are sufficient to permit the Branch to continue to promote the Branch's objectives in the medium to long term. There are no specific welfare projects in mind for 2025 other than to continue to promote animal welfare in the Woking District.

The reserve policy of the Branch is to maintain a level of free reserves that will enable the Branch to ensure to cover a continuity of activities and the ability to adjust, in a measured way, to any significant change of resources. At 31 December 2024 the unrestricted amounts to £175,312 which the trustees consider to be sufficient to cover the Branch's reserve policy.

The reserve policy of the Branch is to maintain a level of free reserves that will enable to Branch to ensure a continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. At 31 December 2023 the unrestricted fund amounts to £200,038, which the trustees consider to be sufficient to cover the Branch's reserve policy.

#### **Structure, governance and management**

The Branch is an unincorporated charitable association established in 1962 and operates as an autonomous branch of the Society. The Branch is a separate charity registered with the Charity Commissioners in England and Wales. The Branch is governed by a Rule Book drawn up by the Society.

The management of the Branch is entrusted to a Branch Committee who are the trustees of the Charity. Trustees are appointed by the members of the branch at its Annual General Meeting to hold office until the next Annual General Meeting. There are provisions in the Rule Book for the branch committee to co-opt additional trustees during the year.

The Committee in carrying out their duties are always seeking new trustees who could make a contribution to the branch's activities.

# RSPCA WOKING & DISTRICT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **Reference & administrative details**

The branch is registered with the Charity Commission in England and Wales under the name Royal Society for the Prevention of Cruelty to Animals Surrey Woking and District reference 202025. The Branch is more commonly known as the RSPCA Woking and District Branch.

The details of trustees who have served during 2023 and up to the date of this report and other administrative details are set out on page one of the trustees' report.

### **Risks and opportunities**

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Loss of income through poor investment performance
- Insufficient trustees for the Branch to continue
- Insufficient volunteers for fundraising activities and animal welfare activities
- Insufficient funds to cover the costs of animal welfare activities

It is the opinion of the Trustees that the Branch's policies, procedures, and controls are adequate to mitigate financial loss and loss of reputation through error or fraud and to maintain the future financial viability of the Branch. The trustees continuously seek to maintain the quality and number of trustees and volunteers to ensure the Branch's continued viability.

This report was approved by the trustees and signed on their behalf by Mrs Ruth Lamb.

Mrs R Lamb  
**Secretary**

7 April 2025

# RSPCA WOKING & DISTRICT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA WOKING & DISTRICT

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I report to the trustees on my examination of the financial statements of RSPCA Woking & District (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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

Elizabeth Smith ACA FCCA CTA  
Azets Audit Services  
Lime Court  
Pathfields Business Park  
South Molton  
Devon  
EX36 3LH  
United Kingdom

Dated: 7 April 2025



# RSPCA WOKING & DISTRICT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b><u>Income from:</u></b>			
Donations and legacies	3	35,352	33,643
Charitable activities	4	22,085	12,804
Other trading activities	5	184,987	236,251
Investments	6	8,925	9,699
<b>Total income</b>		<u>251,349</u>	<u>292,397</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7	<u>107,275</u>	<u>161,699</u>
Charitable activities	8	<u>165,789</u>	<u>193,644</u>
Other	11	<u>6,155</u>	<u>4,765</u>
<b>Total expenditure</b>		<u>279,219</u>	<u>360,108</u>
Net gains/(losses) on investments	12	<u>4,414</u>	<u>(2,391)</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(23,456)	(70,102)
Fund balances at 1 January 2024		<u>200,039</u>	<u>270,140</u>
<b>Fund balances at 31 December 2024</b>		<u><u>176,583</u></u>	<u><u>200,038</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# RSPCA WOKING & DISTRICT

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		20,416		-
Investments	15		145,560		200,221
			<u>165,976</u>		<u>200,221</u>
<b>Current assets</b>					
Debtors	16	11,688		10,057	
Cash at bank and in hand		18,583		32,181	
		<u>30,271</u>		<u>42,238</u>	
<b>Creditors: amounts falling due within one year</b>	17	(19,664)		(42,421)	
Net current assets/(liabilities)			<u>10,607</u>		<u>(183)</u>
<b>Total assets less current liabilities</b>			<u>176,583</u>		<u>200,038</u>
<b>Income funds</b>					
Unrestricted funds			<u>176,583</u>		<u>200,038</u>
			<u>176,583</u>		<u>200,038</u>

The financial statements were approved by the Branch Committee and signed on their behalf by

Ruth Lamb

Fran Slaney

# RSPCA WOKING & DISTRICT

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

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### 1 Accounting policies

#### Charity information

RSPCA Woking & District is a charity registered with the Charities Commission, and a branch of the RSPCA, registered in England (charity number 202025).

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 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.

# RSPCA WOKING & DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 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:

Leasehold improvements	10%
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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).

##### 1.9 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.

##### 1.10 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.

# RSPCA WOKING & DISTRICT

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

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### 1 Accounting policies

(Continued)

#### **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.

#### 1.11 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.

### 2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RSPCA WOKING & DISTRICT

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

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	34,649	33,264
Membership fees	703	379
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	Event and other income	Rehoming Income	Total	Event and other income	Rehoming Income	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Sales within charitable activities	12,735	9,350	22,085	4,784	8,020	12,804
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop income	184,987	236,251
	<u>          </u>	<u>          </u>

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from unlisted investments	8,925	9,699
	<u>          </u>	<u>          </u>

# RSPCA WOKING & DISTRICT

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

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Shop and other fundraising costs	107,275	161,699
	<u>107,275</u>	<u>161,699</u>

### 8 Charitable activities

	Charitable expenditure	Charitable expenditure
	2024	2023
	£	£
Depreciation and impairment	524	-
Veterinary costs	80,169	124,685
Welfare officer salaries	84,986	65,976
Regional contribution	110	551
Welfare officer expenses	-	2,432
	<u>165,789</u>	<u>193,644</u>
	<u>165,789</u>	<u>193,644</u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total employees	<u>7</u>	<u>6</u>

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

# RSPCA WOKING & DISTRICT

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

### 11 Other

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Accountancy	4,000	3,100
Governance costs	2,155	1,665
	<u>6,155</u>	<u>4,765</u>

### 12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Gain/(loss) on sale of investments	<u>4,414</u>	<u>(2,391)</u>

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 14 Tangible fixed assets

	Leasehold improvements
	£
<b>Cost</b>	
Additions	<u>20,940</u>
At 31 December 2024	<u>20,940</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	<u>524</u>
At 31 December 2024	<u>524</u>
<b>Carrying amount</b>	
At 31 December 2024	<u><u>20,416</u></u>



# RSPCA WOKING & DISTRICT

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

### 14 Tangible fixed assets (Continued)

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Long leasehold	20,416	-

### 15 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2024 & 31 December 2024	200,221
<b>Carrying amount</b>	
At 31 December 2024	200,221
At 31 December 2023	200,221

### 16 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,102	132
Other debtors	-	2,773
Prepayments and accrued income	8,586	7,152
	11,688	10,057

### 17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,512	-
Trade creditors	13,963	39,574
Accruals and deferred income	4,189	2,847
	19,664	42,421

### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).