

Registered Charity Number: 205594

RSPCA Bath & District

Report and financial statements

For the year ended 31 December 2023

Contents

For the year ended 31 December 2023

Reference and administrative information	1
Trustees' annual report	3
Independent auditor's report	23
Statement of financial activities (incorporating an income and expenditure account)	28
Balance sheet	29
Statement of cash flows	30
Notes to the financial statements	31

Reference and Administrative Information

For the year ended 31 December 2023

Charity number	205594
Country of registration	England & Wales

Registered office and operational address:	Bath Cats & Dogs Home The Avenue Claverton Down BATH BA2 7AZ
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Trustees

Trustees who served during the year and up to the date of this report were as follows:

Ms D Gogarty – Chair of Trustees
Ms S Perrott – Treasurer
Ms L Thayer (resigned 24 June 2024)
Ms V Dejonckheere (resigned 19 June 2023)
Ms V Smith
Ms S O'Neill (resigned 24 June 2024)
Ms J Aubrey Boyles (from 19 June 2023, resigned 19 February 2024)
Ms V Lemaire (from 19 June 2023)
Mr S Donnelly (from 19 June 2023)
Ms M Grima (from 19 June 2023)
Mr R Dellar (from 19 June 2023)
Ms K Iles (from 19 June 2023)

Senior Leadership Team

Rachel Jones	Chief Executive
Sara Gallagher FCCA FMAAT	Head of Finance
Angela Chapman	Head of People & Facilities
Julie Stone	Head of Animal Operations
Nathan Fuller	Head of Fundraising & Trading

RSPCA Bath & District Branch

Reference and Administrative Information

For the year ended 31 December 2023

Auditor

Sayer Vincent LLP
Chartered Accountants & Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Bankers

Barclays Bank PLC
4-5 Southgate St
BATH
BA1 1AQ

Lloyds TSB
47 Milsom Street
BATH
BA1 1DN

Chair of Trustees Statement

The Board of Trustees was swelled by six new members after the AGM in 2023. This provides a greater diversity of views and skills with which to oversee the Charity's work – which is so ably led by Rachel our CEO and her team of employees and volunteers.

For this new Trustee team, the agenda was dominated by two very different topics. The first was the work to replace the ailing roof over the offices and to repurpose the space within more efficiently. While we have had experience of construction work in the past; building projects are not our core skill. So, the work done by everyone to get us to a place where work could satisfactorily begin was phenomenal – and a testament to the commitment of everyone involved.

The second topic that took up our attention was the addition of XL Bullies to the law covering prohibited dogs. As a rehabilitation centre, we take great pride in supporting an animal – dog or cat – through their bad experiences, trauma and illness to a position where they can enjoy living out their best life.

The requirements of the law around prohibited dogs are a huge emotional burden for our employees and volunteers: one they bear with amazing strength and compassion.

The rising number of troubled animals arriving at our doors continues to be a stark reminder of the undiminishing need for our work. Whether it was lack of socialisation or challenging medical issues that owners felt unable to support, our team were faced with a steady flow that required compassionate, in-depth, and considered rehabilitation care plans. I said these exact words last year, so am delighted with our sharp focus on outreach and fostering which has been developing during 2023.

A welcome topic for the Trustees was the potential to move the charity to Charitable Incorporated Organisation (CIO) status, following suitable resolutions by the National Society. As well as providing some administrative benefit, we hope that future adoption of this model may help with younger Trustee recruitment.

On behalf of the Trustee Board, I would like to thank Rachel, our amazing CEO, her wonderful leadership team, every single member of Bath Cats and Dogs Home team and all our volunteers – without whom none of what was achieved in 2023 would ever have been possible.

Deborah Gogarty

Chair of Trustees

Chief Executive's Report

After the constantly changing landscape of the previous few years 2023 was a chance for Bath Cats and Dogs Home to push forward with year one of our new strategy to ensure we can help as many cats and dogs in need as possible, whilst improving animal welfare in our area.

We introduced two key new roles to support our rehabilitation and rehoming of cats and dogs. A certified clinical animal behaviourist joined our team on a part time basis to provide support to our existing Behaviour team, enhancing our assessment and rehabilitation capabilities.

We also created the permanent role of Foster Co-ordinator to ensure that some cats and dogs can be looked after in a home setting, especially important for the most vulnerable cats and dogs we care for; puppies and kittens, those with health-related problems or who do not cope in the kennel environment.

Our incoming numbers showed no signs of slowing with 719 cats and dogs coming into our care across the year with many more awaiting spaces. Our outreach work proved to be a vital service with 53 pet owners accessing our emergency veterinary financial assistance fund, making sure pets got the urgent veterinary care they needed and could therefore stay with their owners.

Our hard-working team were delighted to be recognized with two awards in the year. BCDH won the Gold RSPCA PawPrints award for kennelling stray dogs for the second year running which is a massive achievement and recognition of our high standards of care. The Together Project Vet team also had cause for celebration when they won Volunteer Team of the Year at the Bath & Northeast Somerset Community Awards. A huge achievement for all involved and we could not be prouder of them.

Seventy-five fantastic new volunteers, who share our passion for animal welfare and improving the lives of cats and dogs, joined our dedicated team. Our volunteers, Trustees and our team members remain the strength behind our charity.

To hear the views of our team we also carried out our first employee engagement survey with some great insight from our people that we can now act on to be even better employers. We recognise the challenges of working in the animal rescue sector and the emotional impact it can have on our team.

Ending the year, excitingly, we finalized plans and appointed contractors to carry out the renovation and refurbishment work of our vet suite and main Reception building. A significant project to improve our on-site facilities in 2024.

Thank you to our expert team, our inspirational volunteers and our kind supporters who work tirelessly to rescue, rehabilitate, and rehome cats and dogs in need, and who are committed to making sure all pets in our area are well cared for.

Rachel Jones

Chief Executive

The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

Purposes and Aims

We believe that every cat and dog should have the opportunity to enjoy a healthy life and a happy home. So, from advice and support, to rescue, rehabilitation and rehoming, we exist to positively transform the lives of pets and their owners. And it's with thanks to our dedicated supporters, specialist team and pioneering Transformation Programme, that together, we can continue to do just that.

In addition, the Branch promotes the work and objects of the Society (Royal Society for the Prevention of Cruelty to Animals), to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with reference to the area of the Branch, in accordance with the policies of the Society.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation, the Animal Welfare Act of 2006 and more recently the Animal Welfare (Sentience) Act 2022 indicate an acceptance by society at large that treating living creatures with compassion has a moral benefit for the public.

Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The animal welfare work undertaken by the branch, although local in nature, benefits society at large and aims to help people in need with the care of their animals.

The next section of this report highlights the main activities of the branch and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities Pursued for the Public Benefit

We support local RSPCA inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties, or pass away. During 2023 we took in 719 animals from members of the public, other rescue centres, dog wardens and RSPCA inspectors. No matter their background we work to give every cat or dog the best chance of finding a new home, providing behaviour training and rehabilitation where needed. We were also able to reunite 122 lost pets with their families.

Our open intake policy is becoming increasingly rare within the animal rescue sector and through this policy we remain committed to taking in all animals in need, but this does pose increased challenges for rehabilitation and responsible rehoming.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping, and general health checks through our veterinary suite. In addition, many animals come to us needing lifesaving and/or complex surgery which is either carried out on site in our veterinary suite or, if requiring referral veterinary surgeons, off site at the Bath Vets' Rosemary Lodge hospital.

Some pets are rehomed under our Assisted Adoption scheme, with the understanding that we continue to help with veterinary care for ongoing conditions. This means that animals can be in a home environment and bonding with their new family whilst receiving the veterinary care that they need. Some are just post-operative check-ups, others need long term palliative care, giving animals a chance of a comfortable few final months.

Our policy to request a reasonable adoption donation for animals that we rehome aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals, and would therefore be outside of our objects, to rehome to those who are unable or unwilling to meet the financial commitment that comes with owning a pet.

We take in lost animals and take steps to reunite them with their owners. We make every effort to find the owners of the stray dogs and cats that come to us and in 2023 we reunited 122 lost cats and dogs with their owners. Sadly, those we are unable to reunite often appear to have been abandoned rather than lost.

The charity's main activities and who it tries to help are described below. All its charitable activities focus on animals (principally cats and dogs) and are undertaken to further the RSPCA Bath & District Branch's charitable purposes for the public benefit.

In addition to strays the Home also supports members of the public when they can no longer cope and need to hand over their pets. Most of the time these owners find themselves in a situation where they can no longer care for their pet – financial reasons, a change of job, ill health or behaviour of the pet are the most common reasons.

Outside of the rescue centre Bath Cats and Dogs Home continues to fund the Together Project, offering free veterinary care to vulnerable pet owners (those eligible are either homeless or in receipt of personal independence payments). The project involves local vets and vet nurses donating their time to run fortnightly vet clinics for the pets of vulnerable persons, providing routine intervention such as flea and worm treatments, vaccinations, and advising on good animal welfare. Non-routine treatment is also provided free of charge via our on-site vet suite and in an emergency, at the neighbouring 24-hour veterinary hospital.

We continue to help low-income households by providing low-cost neutering at the Home's on-site veterinary suite. We also provide one-off emergency financial assistance for those struggling to pay vet bills to avoid animals unnecessarily coming into our rescue centre.

Finally, we also provide volunteering opportunities for those who wish to support our work including Trusteeship, fostering, and fundraising as well as animal care, helping in our charity shops and undertaking general volunteering duties on site. This benefits local people and companies by providing the possibility of undertaking voluntary work which is both compassionate and rewarding.

Achievements and performance (see also Chair of Trustees' Statement and Chief Executive's Statement)

The charity's main activities and who it tries to help are described below. All its charitable activities focus on animal welfare and are undertaken to further RSPCA Bath & District Branch's charitable purposes for the public benefit.

Our re-homing numbers for 2023 in comparison with 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Dogs Rehomed:	199	233
Cats Rehomed:	353	367
TOTALS	<u>552</u>	<u>600</u>

Pet owners supported through BCDH's emergency financial assistance fund = **53**

Free veterinary care clinics held to support vulnerable pet owners = **19** (52 pets provided with veterinary care)

Owned cats and dogs neutered via BCDH's low-cost neutering scheme = **31**

Beneficiaries of our Services

The activities of the Branch currently focus on the rehoming centre at Bath Cats and Dogs Home alongside the established outreach projects. We aim to give equal importance to the work in our communities alongside that of the centre to achieve the greatest outcomes for animal welfare.

Financial Review

As in previous years, the underlying strength of the branch continues to be fully attributable to its dedicated staff, Trustees, volunteers, trust, and business supporters. The contribution made by this community underpins all our charitable activities and allows us to continue with our vital welfare work.

With an average of 78 full and part time staff (both entities) and continued animal intake throughout 2023, the financial challenge that we face to raise income in the region of £2.6 million to balance our outgoings is a daunting one in any normal year let alone one in which we continued to see rapidly rising inflation and a cost of living crisis, impacting on our running costs and meaning less spare cash available for consumers to donate to the charity sector. During 2023 we were fortunate to maintain a healthy legacy pipeline, however continued

delays at Probate meant that our actual legacy income for the year was significantly down on previous years, with many of the estates that we were expecting to complete in quarters 3 and 4 being pushed back to quarters 1, 2 and 3 in 2024. Despite this, Bath Cats and Dogs Home was able to maintain financial stability through careful financial management, a robust reserves policy and its generous supporters. We were therefore able to ensure the Branch met all its animal care commitments despite ending the year with an income/expenditure deficit

At the end of 2023 we took the decision to have our freehold land and property fixed assets (the rehabilitation and rehoming centre) at Claverton Down re-valued. This resulted in a revaluation gain of £1,244,131, giving a net income figure for the year of £711,654 (Statement of Financial Activity).

As demonstrated above, we remain mindful that our reserves are vital. In addition to maintaining cashflows, we have known capital projects which will prove our reserves essential in 2024. The cost of the new roof which is urgently needed for our main office/adoption building (having been postponed during the pandemic) along with important improvements to the main building including our veterinary suite to ensure we can continue to provide a high standard of care to the animals that we take in, has risen significantly because of inflation and supply pressures for materials. We intend to finance the cost of this work via a commercial loan plus restricted grant and trust funding, and we have designated the sum of £1,000,000 from our unrestricted cash reserves for this project. During 2023 the total branch income (consolidated, restricted plus unrestricted) was £2,075,243 compared with our outgoings of £2,609,040 (before net gains on investment assets are factored in), giving a net expenditure before gains on investments and revaluation, of £533,797.

Our total (consolidated) expenditure of £2,609,040 represents a year-on-year increase of 16%. As with other charities and businesses, we face annual increases in the National Living Wage with the resulting increases in workplace pension and employers NI costs adding to our staff cost base along with year-on-year increases in other costs such as energy, waste disposal and veterinary services and consumables.

We continue to evaluate and manage our annual expenditure levels whilst still ensuring we meet our set charitable objectives thanks to careful financial management and robust purchasing policies.

During 2023, approximately 78.3 pence of every £1 spent (consolidated financial statements) was on delivering our charitable objectives, compared with approximately 80.4 pence of every £1 spent in 2022.

Investments

Under the RSPCA Rules for Branches the branch may deposit or invest funds in any manner but may only invest after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification.

The branch actively abides by these rules and our portfolio remains a multi-asset, risk adjusted portfolio which has been ethically screened in accordance with our investment policy, which excludes investment in companies who undertake testing on animals or the sale of arms, and actively seeks to invest in companies with good environmental credentials.

2023 once again saw volatility for equity investments due to global events and continued economic uncertainty.

Nevertheless, we saw a small net investment gain of £1,320 based on the value of our portfolio as at 31/12/23. Our investment objective remains longer term capital growth and with this in mind our fund managers will continue to invest in assets which are expected to appreciate over time. Whilst income may be received through holding these investments it is not our primary objective and will constitute a minor part of the return.

At the end of 2023, our investment portfolio represented approximately 2.09 months' worth of operating reserves and accounted for approximately 18% of our total reserves (net current assets + investments, consolidated statement of financial position).

Principal Risks and Uncertainties

The Trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them including a Finance, Audit & Risk Committee which will continue to consider and review major risks and report on them to the Board. Examples of these are:

- Financial sustainability – this is the major financial risk for both the charity and its subsidiary trading company. Both the charity and the trading company have a robust financial management function and internal financial controls. Future plans include developing additional income streams and maintaining a diverse income base to ensure long term financial stability and sustainability. The charity also operates a strong reserves policy (see later in this report).
- Fraud – the charity is working hard to establish a robust anti-fraud culture and increasing fraud awareness alongside implementation of effective internal controls. Fraud risks are listed in the risk register, which is reviewed regularly by the Finance, Audit & Risk Committee and in turn, by the Trustee Board. The charity has an anti-

fraud policy and a whistleblowing policy both of which form part of its fraud prevention measures.

- Non-financial risks – e.g., arising from fire, health and safety of staff, adopters, volunteers, and visitors. These risks are considered and reviewed regularly by the senior leadership team and the Trustees and appropriate insurance is in place to protect property, buildings, employment, and public liability.
- Compliance risks – arising from non-compliance with statutory legislation and licensing requirements. The Trustees and senior leadership team are all aware of their statutory and legal responsibilities and regularly attend training and instructional seminars. The annual licensing requirements are regularly revisited and reviewed to ensure compliance with both RSPCA Licensing Standards, the Royal College of Veterinary Surgeons, and the Veterinary Medicines Directorate.

Reserves Policy and Going Concern

Reserves Policy

Reserves are needed to bridge the potential gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure including future capital building projects. We currently have two key measures in place to monitor the ongoing financial health of the branch finances. These are: –

- a) A measure of our immediate liquid assets, primarily cash in bank, as a ratio of our typical monthly outgoings. We set a desired level of 6–8 months expenditure coverage (in 2023 this equated to approx £1.120 million to £1.493 million). If we were to experience a major decline in income due to circumstances beyond our control, these reserves will enable us to continue to operate on a business-as-usual basis whilst we adapt to and overcome such challenges.
- b) A measure of all our liquid assets including cash in bank, notified legacies (where it is possible to apply a valuation to the expected income) and our investment portfolio as a ratio of our monthly outgoings. We set a desired level of 12–18 months coverage (in 2023 this equated to approx £2.240 million to £3.360 million).

The purpose of the above measures is to provide early warning of any future financial challenges so that we have the time to take considered, corrective action. They also help us to release funds to support future capital rebuilding projects in a prudent manner.

Trustees' Annual Report

For the year ended 31 December 2023

We regularly compare our reserves policy with benchmarked charities of similar size/operation and in line with Charity Commission guidance we continually review our policy against the level of reserves held throughout the year to ensure it remains in the charity's best interest. In 2023 we also considered the inflationary pressures on the national and global economy and in particular, energy prices, which remained high throughout 2023.

Following the property revaluation, the value of our tangible fixed assets has been designated, in addition to £1,000,000 towards the new roof and main building reconfiguration in 2024.

The unrestricted, undesignated funds not held in fixed assets, also known as our free reserves can be identified as follows:

	£,000
Total fund/nets assets @ 31 December 2023	8,043
Less restricted funds	19
Less designated funds	6,837
Less intangible fixed assets	16
Free reserves	<u>1,171</u>

Going Concern

The branch believes its use of the going concern status for the preparation of its 2023 financial statements is appropriate for the following reasons:

- No major losses or cashflow difficulties have arisen since the reporting date.
- Operating cashflows are positive.
- There are no pending legal or regulatory proceedings against the branch.
- The branch has undertaken a robust assessment of the principal risks it faces, with ongoing reviews by the finance, audit, and risk committee, and is confident that sufficient measures are in place to mitigate the risks identified.
- Diverse Income – Our income streams are diverse and thus risk is spread. Legacies are our largest source of income and as at the time of preparing this report we have circa £1.9 million of legacy notifications. We expect to receive further notifications as the year progresses, with any residuary entitlements received in the second half of the year being reasonably expected to fall into 2025 considering Probate period. Our fundraising team have identified legacy income as a major priority given its importance and have a robust legacy marketing plan in place.

- Build Finance – the branch will be seeking financing for most of the 2024 capital build project, ensuring positive cashflows are maintained.

Fundraising

We saw strong performance in most areas of fundraising except for legacy income which fell short of the expectations due to probate delays as referenced in the financial review.

Regular giving and individual giving (one off-gifts) performed very strongly, both exceeding targets. In memory fundraising showed considerable growth and a positive 117% variance on the annual target.

We took part in the Big Give for the first time and were very pleased with the response, in total the campaign raised: £18,930.12 from 196 donors. Of the 196 supporters who gave to this campaign, 23% of them were new supporters and 34% were existing supporters who gave at a higher giving amount than they normally do. Of this 34%, 10 were Regular Giving supporters who gave their first non-Regular Giving gift to this campaign.

In August, the Fundraising team launched the 'Stretched to the Limit' Just Giving Campaign. It performed phenomenally well, raising over £3,000 (over 300% of its target)! A massive thank you to everyone involved.

In the run up to Wag Walk, the communications team secured media stories with celebrity TV vet, Dr James Greenwood, who joined us for the Wag Walk event and gave interviews to our media sponsor, Radio Bath.

We focused on the impact of volunteers through blog articles including stories on the achievements of the Bath Community Fundraising Group and event volunteers at the Bath Half Marathon which were featured on the Bath Half website as well as our blog.

Our Spring Appeal called Keeping Mum had a great response, with the focus on the increase of pregnant dogs or dogs who have been recently pregnant coming into our care.

Fundraising Disclosures

The following information represents the required disclosures regarding fundraising activities undertaken by the Branch during 2023:

- a) The approach taken by the Branch to activities by Bath Cats & Dogs Home (BCDH) or any person on behalf of BCDH for the purpose of fundraising, and whether a professional fundraiser or commercial participator carried out any of those activities during 2023 is as follows:

The Branch's approach to fundraising activities conducted by or on behalf of Bath Cats & Dogs Home (BCDH) during 2023 is characterised by a mixed portfolio of voluntary income, comprising individual donations and fundraising, as well as partnerships with companies, foundations, and trusts. The Branch did not engage in door-to-door or street supporter recruitment or cold calling during this period. The Branch ensures that clear agreements are in place with any individual or organization fundraising on its behalf, and undertakes due diligence for processing and production partnerships, including with The Access Group, which manages the regular giving program, and the companies used for print and fulfilment. The Branch takes care to ensure that all companies with which it works are fully compliant with the GDPR and follow strict guidelines and procedures to maintain data security. Furthermore, the Branch ensures the production of robust reports on income received from trusts and foundations, as well as expenditure incurred.

- b) Whether BCDH or anybody acting on behalf of BCDH was subject to an undertaking to be bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities on behalf of BCDH and if so, what scheme or standard:

Bath Cats and Dogs Home (BCDH) is a registered member of the Fundraising Regulator and abides by the Code of Fundraising Practice in all its fundraising endeavours. Our partner agency, The Access Group, is an approved BACS Bureau, while the print and mailing agencies we utilize are ISO27001 certified, ensuring the highest level of data security and integrity. We are also a member of the Charity Retail Association (CRA), which sets the standards for all our charity trading activities.

- c) Any failure to comply with any such scheme or standard as per above:

N/A

- d) Whether BCDH monitored activities carried out by any person on behalf of BCDH for the purpose of fundraising and if so, how it did so:

Our charity has a dedicated team of staff members who provide support for community fundraising and engagement. We ensure that everyone who fundraises on our behalf is appropriately supported and guided throughout their fundraising journey. We clarify

to supporters that they are fundraising in aid of our charity, and we provide assistance to ensure that best practices and adherence to the Code of Fundraising Practice are always followed. This includes conducting thorough checks on the fundraising plans of each individual or party at the outset and regularly checking in with them throughout their fundraising campaign.

In addition, we closely manage any agencies that work on our behalf, such as our direct marketing agency, creative agency and the agency responsible for managing our regular giving. Before beginning any fundraising activity, we conduct a planning meeting and create detailed plans. We also ensure that all risks are contained through a comprehensive and collaborative risk assessment process, with an agreed plan and chart of activities.

Furthermore, we have risk assessments for all activities carried out by our charity, our fundraisers, and our volunteers. We add to and monitor these assessments each year to ensure that the safety of volunteers, staff, and the public remains at the forefront of our delivery.

- e) The number of complaints received by BCDH or a person acting on its behalf about activities by BCDH or a person on their behalf for the purpose of fundraising:

Two (2) complaints were received in relation to receiving postal appeal literature, these were promptly resolved, and the complainants were satisfied with the outcomes.

- f) What BCDH has done to protect vulnerable people and other members of the public from behaviour within subsection (2) in the course of, or in connection with such activities:

In 2023, our charity did not enlist any external fundraisers to conduct fundraising activities. The charity utilises a legacy administration consultant, but their contact does not extend to members of the public. Our in-house fundraising staff adhered to the Code of Fundraising Practice in all their fundraising work. As a precautionary measure, we have developed a Safeguarding Vulnerable Persons and Young People Policy, which we review annually as a team.

When contacting individual supporters, receiving donations over the phone, or handling donations, we exercise due diligence and ensure that the supporter is content with the donation amount and the frequency of their contribution. We verify all relevant information and follow up with written expressions of gratitude for their donations. Additionally, for donations above threshold, we seek permission to personally thank the donor.

We currently adopt a legitimate interest model for postal fundraising, only contacting individuals through the channels allowed in the balancing act we have completed. During our events, we ensure an ample number of staff and volunteers are present to provide full support to our participants.

We offer a stewardship program and sign-up process, enabling participants to notify us in advance of any special needs they might have related to their attendance or fundraising, which we accommodate to the best of our ability.

Trading (Retail) Activity

Trading had a successful year in 2023, with sales outperforming target. The company had turnover in excess of £400,000 and a profit margin that exceeded 11% although overheads exceeded target due to costs associated with opening a new shop in George Street, Bath plus an increase in staff costs related to staff welfare.

We experienced great support from the community in the form of volunteering. At the beginning of 2023 we had 21 trading volunteers helping us and during the year we had 21 new volunteers join, filling retail assistant, donations sorting and e-commerce roles, with the latter in particular having a successful year with a volunteer now available every day of the week, as well as the Trowbridge shop now having a great deal of support.

The ecommerce operation relocated to our new George Street shop, taking over the second floor and implementing a new storage system enabling us to maximise sales. Bath Cats and Dogs Home (Trading) Ltd were fortunate to be selected to be one of seven national and Southwest based charities to be part of 'Charity Super.Mkt', a pop-up concept charity shop supermarket.

During September, Trading worked with our communications and marketing team to shine a spotlight on sustainability and preloved items. We're encouraging our customers to explore our second-hand clothing, homeware and more, while promoting conscious consumerism. Overall, despite some challenges, the charity made significant progress and growth in its trading and volunteer operations in 2023.

Plans for Future Period

Events of recent years such as the Covid pandemic, poor animal breeding and the cost-of-living crisis have all contributed to the current animal welfare crisis which we seek to address through our three-year strategy. We remain committed to strengthening the impact of the rescue centre whilst expanding on the successful community projects we have established to improve animal welfare across our region.

Dogs and cats coming into the rescue centre can need lengthy rehabilitation. We will remain experts in rehabilitating and rehoming cats and dogs with complex medical and behavioural needs by adapting and innovating our ways of working to achieve the best outcomes for cats and dogs in our care.

Through our external communications we will celebrate “rescue” and we will champion the animals in our care to find them suitable loving homes.

If pets are wanted and cared for then we'll help them remain in homes rather than coming into the rescue centre. To do this we'll focus on our outreach services, giving support to struggling pet owners when it is most needed.

We will promote good pet ownership in our communities to ensure the welfare of cats and dogs, and for owners a better understanding of their pets will mean less animals are handed in to our care for avoidable reasons.

We will champion the contribution of volunteers and utilise the wealth of skills volunteers can offer to ensure Bath Cats and Dogs Home is sufficiently resourced and successful in our animal welfare aims.

Practically, in 2024 we are renovating our largest building on site. This will improve our adoption experience, upgrade our vet suite facilities to provide the best in animal welfare and improve our team's working conditions. This is a significant project for the charity and will involve re-locating some of our facilities into temporary accommodation for the duration of the build. To fund the renovation works, and to ensure financial sustainability for the charity we will be securing external funding through trusts and foundations and securing a sizeable loan. We also thank our supporters who have donated to these plans to improve our facilities.

Additionally, in 2024 we expect to complete the merger with the Friends of Bath Cats and Dogs Home which has been in discussion for some time. We remain hugely grateful to the Friends for their support in creating the sustainable charity that BCDH is today.

Also, as detailed in the Chair's opening statement the charity is now able to become a Charitable Incorporated Organisation (CIO) which we will be completing due diligence on in 2024.

Structure, Governance and Management

The organisation is an unincorporated charity registered as a charity in England and Wales, with an incorporated Trustee body.

The charity is a branch of the Royal Society of Prevention of Cruelty to Animals, carrying out its direct animal welfare work in Bath and the surrounding areas.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Organisation & Appointment of Trustees

The branch is controlled by the Trustees who comprise the Management Committee. The Committee consists of between 5–12 democratically elected RSPCA members. Candidates for election to the Committee must be nominated in writing by at least two eligible branch members.

Eligible candidates are elected by a majority of eligible branch members present and voting at the AGM, candidates must have been members of the RSPCA for three clear months prior to nomination. Members of the committee are elected to serve until the next AGM unless their term of office is ended at an earlier date.

Trustees Interests

All the Trustees are required to declare any business interests which may conflict with their role as a trustee. They have all signed a declaration which, in addition to the disclosure of business interests, is a model guide of conduct for Voluntary Sector Trustee Boards and which sets out guidelines regarding:

- Selflessness
- Integrity
- Objectivity
- Openness
- Honesty
- Leadership

This statement has been circulated to all Trustees who are fully aware of their responsibilities as Trustees, and it is signed on their behalf. If any further detailed information is required, it can be made available on request.

Trustee Induction and Training

It is important to us that new Trustees feel valued and respected from the very first moment they consider taking on this role and past the moment they decide to move on. Support and guidance is offered in many different ways. Potential Trustees are encouraged to sit in on at least two board meetings before committing so they have a chance to experience the process. They are offered pre-board meeting discussions with the chair so they can check their understanding of the agenda without feeling concerned about asking unnecessary questions. They are paired with a longer-serving Trustee to help build relationships and provide 1:2:1 support. Trustees take part in a formal, methodical training plan with measurable outcomes to ensure all the fiduciary elements of the role are clear. This is augmented by appropriate operational information to ensure the Trustees can navigate their thinking appropriately around the charity's governing objectives.

Trustees are asked to provide feedback after each committee meeting and each trustee is offered a 1:2:1 with the chair each year to understand how their experience matches their expectations. Trustees assess their collective performance against the governing principles annually.

All Trustees are invited to attend an annual away day to collaborate on strategic thinking as well as get to know each other better. Trustees are encouraged to use an online networking forum called Guild to chat informally in between committee meetings.

Trustees who resign are offered an exit interview and, if willing, are invited to join the Trustee Alumni which helps preserve valuable knowledge and experience.

Related Parties and Relationships with Other Organisations

The charity has a wholly owned trading subsidiary, Bath Cats and Dogs Home (Trading) Ltd, a company registered in England and Wales number: 07144330.

As an independent local branch of the RSPCA, Bath Cats and Dogs Home (BCDH) works with the National Society to adopt best animal welfare practices. At a local level we have strong working relationships with RSPCA Inspectors, Animal Rescue Officers and other local branches taking in animals that have been cruelly treated, neglected, or abandoned.

The branch maintains a close relationship with the Friends of Bath Cats and Dogs Home. In 2019 the Friends notified members of a consideration to dissolve, and merger discussions continued throughout 2022 and 2023 with the conclusion date now being pushed back to 2024.

BCDH works closely with two Local Authorities to provide kennelling and where needed rehoming for stray and abandoned animals throughout BANES and Wiltshire. Stray dogs are brought into our care by dog wardens with the aim of reuniting them with an owner, if an animal isn't claimed then BCDH are committed to finding them a new loving home.

The branch is a member of the Association of Dogs and Cats Homes and continues to benefit from good working relationships with large national animal welfare organisations and actively engages across the sector, collaborating with other animal charities to ensure the best outcome for animal welfare.

BCDH also works with local charities via our outreach projects including local homelessness charities and food banks.

Remuneration Policy

A remuneration committee comprising key Trustees and members of the senior leadership team sets the remuneration levels for the staff employed by the Home and its trading subsidiary. The Chief Executive and Trustees set the remuneration levels for the senior leadership team, and Trustees set the remuneration for the Chief Executive.

In setting appropriate remuneration levels due regard is given to the potential financial impact to the charity of loss of key staff and therefore retention of good staff is considered essential. Another consideration is the ability to attract the right calibre of staff when recruiting and in this respect salary levels are bench marked against similar organisations as well as local market pay rates and conditions. National minimum wage and living wage requirements are also key parameters.

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

Trustees' Annual Report

For the year ended 31 December 2023

- 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 proper 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 Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

Sayer Vincent LLP was re-appointed as the charity's auditor in 2023 and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 24 June 2024 and signed on their behalf by:

Name: Deborah Gogarty

Title: Chair of Trustees

Name: Sue Perrott

Title: Treasurer

Independent auditor's report

To the trustees of

RSPCA Bath & District Branch

Independent auditor's report to the trustees of RSPCA Bath & District Branch

Opinion

We have audited the financial statements of RSPCA Bath & District Branch ('the parent charity') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, the group and parent charity balance sheets, the consolidated statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group and parent charity's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

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 group 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 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 RSPCA Bath & District Branch'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.

Independent auditor's report

To the trustees of

RSPCA Bath & District Branch

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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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 trustees' annual report is inconsistent in any material respect with the financial statements
- Sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees 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.

Independent auditor's report

To the trustees of

RSPCA Bath & District Branch

In preparing the financial statements, the trustees are responsible for assessing the group and the parent 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 group or the parent charity 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 regulations made under section 154 of that Act.

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the

Independent auditor's report

To the trustees of

RSPCA Bath & District Branch

financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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. This risk increases the more that compliance with a 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: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report

To the trustees of

RSPCA Bath & District Branch

Use of our report

This report is made solely to the parent charity's trustees as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the parent 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 parent charity and the parent charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Date

Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

RSPCA Bath & District Branch

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	1,331,602	57,123	1,388,725	1,880,266	72,661	1,952,927
Charitable activities	3	237,718	–	237,718	206,313	–	206,313
Other trading activities	4	435,315	–	435,315	354,185	–	354,185
Investments	5	13,485	–	13,485	1,425	–	1,425
Total income		2,018,120	57,123	2,075,243	2,442,189	72,661	2,514,850
Expenditure on:							
Raising funds	8	565,056	–	565,056	440,878	–	440,878
Charitable activities	8	1,996,762	45,683	2,042,445	1,664,118	143,395	1,807,513
Tax paid by subsidiaries	13	1,539	–	1,539	–	–	–
Total expenditure		2,563,357	45,683	2,609,040	2,104,996	143,395	2,248,391
Net income / (expenditure) before net gains / (losses) on investments		(545,237)	11,440	(533,797)	337,193	(70,734)	266,459
Net gains / (losses) on investments		1,320	–	1,320	(44,092)	–	(44,092)
Gains / (losses) on revaluation of fixed assets		1,244,131	–	1,244,131			
Net income / (expenditure) for the year	9	700,215	11,440	711,654	293,101	(70,734)	222,367
Transfers between funds		(2,122)	2,122	–	(727)	727	–
Net movement in funds		698,093	13,562	711,654	292,374	(70,007)	222,367
Reconciliation of funds:							
Total funds brought forward		7,325,589	5,700	7,331,289	7,033,215	75,707	7,108,922
Total funds carried forward		8,023,682	19,261	8,042,943	7,325,589	5,700	7,331,289

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 22a to the financial statements.

RSPCA Bath & District Branch

Balance sheets

As at 31 December 2023

	Note	The group		The charity	
		2023 £	2022 £	2023 £	2022 £
Fixed assets:					
Intangible assets	14	15,801	18,725	15,801	18,725
Tangible assets	15	5,836,879	4,617,674	5,773,594	4,603,607
Investments	16	390,510	359,165	390,510	359,165
		6,243,190	4,995,564	6,179,905	4,981,497
Current assets:					
Stock	17	25,134	24,006	24,101	20,472
Debtors	18	229,831	176,603	220,845	227,372
Cash at bank and in hand		1,745,214	2,334,852	1,625,150	2,167,390
		2,000,179	2,535,461	1,870,096	2,415,234
Liabilities:					
Creditors: amounts falling due within one year	19	(200,426)	(199,736)	(144,123)	(144,933)
Net current assets		1,799,753	2,335,725	1,725,973	2,270,301
Total net assets		8,042,943	7,331,289	7,905,878	7,251,798
Funds:	22a				
Restricted income funds		19,261	5,700	19,261	5,700
Unrestricted income funds:					
General funds		1,186,803	7,325,589	1,049,738	7,246,098
Designated funds (fixed assets)		4,592,748	–	4,592,748	–
Designated funds (revaluation reserve)		1,244,131	–	1,244,131	–
Designated funds (other)		1,000,000	–	1,000,000	–
Total unrestricted funds		8,023,682	7,325,589	7,886,617	7,246,098
		–	–	–	–
Total funds		8,042,943	7,331,289	7,905,878	7,251,798

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Approved by the trustees on 24 June 2024 and signed on their behalf by

Ms D Gogarty (Chair)
Trustee

Ms S Perrott (Treasurer)
Trustee

RSPCA Bath & District Branch

Consolidated statement of cash flows

For the year ended 31 December 2023

	Note	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Net income for the reporting period		711,654		222,367	
(as per the statement of financial activities)					
Dividends, interest and rent from investments		(13,485)		(1,425)	
Depreciation charges		160,409		162,978	
Amortisation		2,924		2,455	
Taxation		3,303		–	
(Gains)/losses on investments		(1,320)		44,092	
(Profit)/loss on the disposal of fixed assets		(1,244,131)		–	
(Increase)/decrease in stocks		1,128		4,553	
(Increase)/decrease in debtors		(53,228)		(12,486)	
Increase/(decrease) in creditors		690		35,764	
Net cash provided by / (used in) operating activities			(432,056)		458,298
Cash flows from investing activities:					
Dividends, interest and rents from investments		13,485		1,425	
Purchase of fixed assets		(136,042)		(31,656)	
Purchase of intangible fixed assets		(5,000)		(5,000)	
Proceeds from sale of investments		98,834		188,282	
Purchase of investments		(117,063)		(195,057)	
Other investment cash movements		(11,796)		2,676	
Net cash provided by / (used in) investing activities			(157,582)		(39,330)
Change in cash and cash equivalents in the year			(589,638)		418,968
Cash and cash equivalents at the beginning of the year			2,334,852		1,915,884
Cash and cash equivalents at the end of the year	a		1,745,214		2,334,852
Analysis of cash and cash equivalents and of net debt					
	At 31 December			Other non-cash	At 31 December
	2022		Cash flows	changes	2023
	£		£	£	£
Cash at bank and in hand	2,334,852		(589,638)	–	1,745,214
a Total cash and cash equivalents	2,334,852		(589,638)	–	1,745,214

1 Accounting policies

a) Statutory information

RSPCA Bath & District Branch is an unincorporated charity registered with the Charity Commission for England and Wales.

The registered office address is The Avenue, Claverton Down, Bath, BA2 7AZ.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary Bath Cats & Dogs Home (Trading) Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the Ukraine crisis and the worldwide economic pressures. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

1 Accounting policies (continued)

e) Income

Income is included in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, entitlement is established and the income can be measured reliably.
- income from donated goods is measured at fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

f) Interest receivable

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

g) Fund accounting

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitment.

h) Expenditure and irrecoverable VAT

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute based on staff costs.

i) Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

j) Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Intangible assets are subject to an amortisation charge when the asset is complete and brought into use.

k) Tangible fixed assets

All fixed assets are initially recorded at cost, assets costing less than £100 are not capitalised. When an asset is received by way of donation it is recorded at its market value on the date of donation.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|---|---------------------|-------------------------------------|
| • | Freehold property | 50 years straight line |
| • | Plant & Machinery | 20% straight line |
| • | Fixtures & Fittings | 25% straight line |
| • | Motor Vehicles | 25% reducing balance |
| • | Equipment | 10% & 33% (computers) straight line |

1 Accounting policies (continued)

l) Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

m) Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

n) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

s) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Notes to the financial statements

For the year ended 31 December 2023**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
General donations	213,632	30,759	244,391	150,443	4,530	154,973
Trust and corporate donations	45,540	24,356	69,896	34,372	55,500	89,872
Community collections	37,103	–	37,103	19,862	–	19,862
Regular giving donations	97,307	–	97,307	96,386	–	96,386
Subscriptions	548	–	548	387	–	387
Together Project	–	2,008	2,008	–	633	633
Government grants	–	–	–	7,866	–	7,866
Legacies	892,585	–	892,585	1,535,043	11,998	1,547,041
Gift aid	44,887	–	44,887	35,907	–	35,907
	1,331,602	57,123	1,388,725	1,880,266	72,661	1,952,927

As at the year end, the charity had been notified of legacies with an estimated value of £2,757,980 (2022: £1,507,617) which have not been included in income at 31 December 2023 as no confirmation of impending distribution or notification of estate accounts being finalised has been received. The charity has been made aware of additional legacies; however even an approximation of the value of these legacies is not possible at the date of signing the accounts.

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Adoptions	74,040	–	74,040	62,482	–	62,482
Boarding	59,661	–	59,661	62,570	–	62,570
Neutering and vet suite	23,571	–	23,571	22,078	–	22,078
Pet insurance commission	80,446	–	80,446	59,183	–	59,183
	237,718	–	237,718	206,313	–	206,313

4 Income from other trading activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Event income	14,292	–	14,292	10,049	–	10,049
Room rental	685	–	685	475	–	475
Trading company income (note 6)	420,338	–	420,338	343,661	–	343,661
	435,315	–	435,315	354,185	–	354,185

5 Income from investments

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Interest received	13,485	–	13,485	1,425	–	1,425
	13,485	–	13,485	1,425	–	1,425

6 Income and expenditure from trading company

The charity has a wholly owned trading subsidiary which is incorporated in the UK. Bath Cats & Dogs Home (Trading) Limited (Registered Company Number: 07144330) operates trading activities designed to raise funds to support the charity.

A summary of its trading results is shown below. Audited accounts have been filed with the Registrar of Companies.

	Total funds 2023 £	Total funds 2022 £
Turnover	420,338	343,661
Cost of sales (excluding stock purchased from the parent undertaking)	(4,274)	(9,693)
Gross Profit	416,064	333,968
Administrative expenses	(353,257)	(288,515)
Management charges and purchase of stock payable to the parent undertaking (eliminated on consolidation)	(20,000)	(20,000)
Profit on ordinary activities before taxation	42,807	25,453
Taxation on profit on ordinary activities	(1,539)	–
Profit / (loss) for the financial year	41,268	25,453
Retained earnings		
Total retained earnings brought forward	121,248	95,795
Prior year adjustment		–
Profit / (loss) for the financial year	41,268	25,453
Distribution under Gift Aid to parent charity	(25,453)	–
Total retained earnings carried forward	137,063	121,248
The aggregate of the assets, liabilities and reserves was:		
Assets	231,144	204,273
Liabilities	(94,079)	(83,023)
Reserves	137,065	121,250

Amounts owed to/from the parent undertaking are shown in note 12.

7 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2023 £	2022 £
Gross income	2,945,807	2,191,194
Result for the year	695,838	(196,919)

RSPCA Bath & District Branch

Notes to the financial statements

For the year ended 31 December 2023

8a Analysis of expenditure (current year)

		Charitable activities				
	Raising funds	Cats and Dogs Home	Governance costs	Support costs	2023 Total	2022 Total
	£	£	£	£	£	£
Staff costs	411,114	868,615	–	285,755	1,565,484	1,406,303
Other staff costs		30,663	–	–	30,663	27,132
Direct costs	44,724	481,797	–	22,409	548,930	429,941
Communications and IT	11,204	–	–	35,496	46,700	41,982
Printing, postage and stationery	–	–	–	22,808	22,808	14,965
Events, Trusts & Corporate	14,576	–	–	–	14,576	15,281
General office	–	–	–	31,891	31,891	29,539
Finance costs	–	–	–	13,375	13,375	10,253
Sundry costs	–	4,036	–	–	4,036	762
Depreciation	–	–	–	165,041	165,041	165,433
Auditor and accountant fees	–	–	29,201	–	29,201	21,918
Legal and professional fees	–	–	7,649	45,248	52,897	19,475
Investment Fees	2,761	–	–	–	2,761	2,738
Other Direct Trading company costs	80,677	–	–	–	80,677	62,669
	565,056	1,385,111	36,850	622,023	2,609,040	2,248,391
Support costs	–	622,023		(622,023)	–	–
Governance costs	–	36,850	(36,850)	–	–	–
Total expenditure 2023	565,056	2,043,984	–	–	2,609,040	
Total expenditure 2022	440,878	1,807,513	–	–		2,248,391

RSPCA Bath & District Branch

Notes to the financial statements

For the year ended 31 December 2023

8b Analysis of expenditure (prior year)

		Charitable activities			
	Raising funds £	Cats and Dogs Home £	Governance costs £	Support costs £	2022 Total £
Staff costs	326,600	813,047	–	266,656	1,406,303
Other staff costs	–	27,132	–	–	27,132
Direct costs	23,387	404,474	–	2,080	429,941
Communications and IT	10,203	–	–	31,779	41,982
Printing, postage and stationery	–	–	–	14,965	14,965
Events, Trusts & Corporate	15,281	–	–	–	15,281
General office	–	–	–	29,539	29,539
Finance costs	–	–	–	10,253	10,253
Sundry costs	–	762	–	–	762
Depreciation	–	150,137	–	15,296	165,433
Auditor's fees	–	–	21,918	–	21,918
Legal and professional fees	–	–	16,874	2,601	19,475
Investment Fees	2,738	–	–	–	2,738
Other Direct Trading company costs	62,669	–	–	–	62,669
	440,878	1,395,552	38,792	373,169	2,248,391
Support costs	–	373,169		(373,169)	–
Governance costs	–	38,792	(38,792)	–	–
Total expenditure 2022	440,878	1,807,513	–	–	2,248,391

Notes to the financial statements

For the year ended 31 December 2023

9 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Amortisation	2,924	2,455
Depreciation	160,409	162,978
Operating lease rentals:		
Property	73,754	42,929
Auditor's remuneration (excluding VAT):		
Audit	15,000	12,300
Other services	5,000	4,500
	<u>160,409</u>	<u>162,978</u>

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,417,823	1,275,867
Social security costs	105,806	94,381
Employer's contribution to defined contribution pension schemes	41,855	36,055
	<u>1,565,484</u>	<u>1,406,303</u>

No employee earned more than £60,000 during the year (2022: nil).

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £244,936 (2022: £237,482).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

No trustees have been reimbursed for their out of pocket travel expenses (2022: £nil).

11 Staff numbers

The average weekly number of employees (head count based on number of staff employed) during the year was 78 (2022: 73).

12 Related party transactions**Group**

There are no transactions with Trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice elsewhere in the financial statements.

Charity

RSPCA Bath and District Branch is the parent charity of Bath Cats and Dogs Home (Trading) Limited.

In the financial year ended 31 December 2023, Bath Cats and Dogs Home (Trading) Limited made a gift aid donation of £25,453 (2022: £nil) to RSPCA Bath and District Branch. In addition to this, Bath Cats and Dogs Home (Trading) Limited paid £90,129 (2022: £57,284) to the charity in respect of rent and overheads. Management charges were paid to the parent charity from Bath Cats and Dogs Home (Trading) Limited of £20,000 (2022: £20,000).

At the year end, £37,776 (2022: £133,327) was due to the parent charity from Bath Cats and Dogs Home (Trading) Limited.

13 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary Bath Cats & Dogs Home Limited distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	2023 £	2022 £
UK corporation tax at 19%	1,539	–

14 Intangible fixed assets**The group and charity**

	Website £	Total £
Cost		
At the start of the year	18,390	18,390
Additions in year	5,000	5,000
At the end of the year	23,390	23,390
Amortisation		
At the start of the year	4,665	4,665
Charge for the year	2,924	2,924
At the end of the year	7,589	7,589
Net book value		
At the end of the year	15,801	15,801
At the start of the year	13,725	13,725

15 Tangible fixed assets**The group**

	Freehold property £	Plant, Machinery & Short Leasehold £	Fixtures, Fittings & Equipment £	Motor vehicles £	Total £
Cost					
At the start of the year	6,097,319	142,839	282,046	12,795	6,534,999
Additions in year	56,350	71,032	8,660	–	136,042
Disposals in year	(4,763)	(2,650)	(4,148)	–	(11,561)
Revaluation adjustment	(424,656)	–	–	–	(424,656)
At the end of the year	5,724,250	211,221	286,558	12,795	6,234,824
Depreciation					
At the start of the year	1,542,062	97,571	265,369	12,200	1,917,202
Charge for the year	130,807	19,197	10,256	149	160,409
Eliminated on disposal	(1,524)	(2,650)	(4,148)	–	(8,322)
Revaluation adjustment	(1,671,345)	–	–	–	(1,671,345)
At the end of the year	–	114,119	271,477	12,349	397,945
Net book value					
At the end of the year	5,724,250	97,102	15,081	446	5,836,879
At the start of the year	4,555,257	45,268	16,677	595	4,617,797

All of the above assets are used for charitable purposes.

15 Tangible fixed assets (continued)

The charity	Freehold property £	Plant & Machinery £	Fixtures, Fittings & Equipment £	Motor vehicles £	Total £
Cost					
At the start of the year	6,097,319	117,060	232,653	12,795	6,459,827
Additions in year	56,350	19,895	5,405	–	81,650
Disposals in year	(4,763)	(2,650)	(1,735)	–	(9,148)
Revaluation adjustment	(424,656)	–	–	–	(424,656)
At the end of the year	5,724,250	134,305	236,323	12,795	6,107,673
Depreciation					
At the start of the year	1,542,062	83,467	218,491	12,200	1,856,220
Charge for the year	130,807	13,901	10,256	149	155,113
Eliminated on disposal	(1,524)	(2,650)	(1,735)	–	(5,909)
Revaluation adjustment	(1,671,345)	–	–	–	(1,671,345)
At the end of the year	–	94,718	227,012	12,349	334,079
Net book value					
At the end of the year	5,724,250	39,587	9,311	446	5,773,594
At the start of the year	4,555,257	33,593	14,162	595	4,603,607

All of the above assets are used for charitable purposes.

The charity's freehold property was revalued by Alder King Property Consultants, as at 31 December 2023. The elements of the property included valuation at fair value, as well as depreciated replacement cost for buildings of a specialist nature.

The revaluation has resulted in an uplift to £5.72m at year end. If the historic cost basis of accounting had continued, the net book value at year end would have been £4.48m.

16 Investments

Group and charity	Cash or cash equivalent £	Financial investments £	Total 2023 £	Total 2022 £
Valuation				
At 31 December 2022	14,686	344,479	359,165	399,158
Additions	–	117,063	117,063	195,057
Disposals	–	(98,834)	(98,834)	(188,282)
Fair value movements	–	1,320	1,320	(44,092)
Other movements	11,796	–	11,796	(2,676)
At 31 December 2023	26,482	364,028	390,510	359,165
Historic cost				361,731

17 Stock

	Charity		Trading subsidiary		Total	
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
Finished goods	24,101	20,472	1,033	3,534	25,134	24,006
	24,101	20,472	1,033	3,534	25,134	24,006

18 Debtors

	The group		The charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	63,399	8,818	63,399	26,341
Amounts due from group and associated undertakings	–	–	37,776	51,181
Prepayments/ Accrued Income	83,337	85,769	52,617	70,157
VAT	83,095	82,016	67,053	79,693
	229,831	176,603	220,845	227,372

19 Creditors: amounts falling due within one year

	The group		The charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	78,298	88,191	59,716	77,822
Taxation and social security	37,472	44,353	31,448	23,015
Other creditors	250	250	-	-
Accruals	84,406	66,942	52,959	44,096
	200,426	199,736	144,123	144,933

20 Pensions and other post retirement benefits

Defined contribution plans:

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £39,722 (2022: £33,320).

21 Analysis of net assets between funds**Group**

	Restricted funds	Unrestricted Designated funds	Unrestricted General funds	Total funds
	£	£	£	£
Intangible fixed assets	-	-	15,801	15,801
Tangible fixed assets	-	5,836,879	-	5,836,879
Investments	-	-	390,510	390,510
Other net assets	19,261	1,000,000	780,492	1,799,753
Net assets at 31 December 2023	19,261	6,836,879	1,186,803	8,042,943

	Restricted funds	Unrestricted Designated funds	Unrestricted General funds	Total funds
	£	£	£	£
Intangible fixed assets	-	-	18,725	18,725
Tangible fixed assets	-	-	4,617,674	4,617,674
Investments	-	-	359,165	359,165
Net current assets	5,700	-	2,330,025	2,335,725
Net assets at 31 December 2022	5,700	-	7,325,589	7,331,289

Notes to the financial statements

For the year ended 31 December 2023

22a Movements in funds (current year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers / Gains & Losses £	At 31 December 2023 £
Restricted funds:					
BCDH Together Project	-	2,008	(709)	-	1,299
Muriel Jones Foundation	652	-	(652)	-	-
Cats in Care	-	10,560	(10,560)	-	-
Dogs in Care	-	1,100	(1,100)	-	-
Pet Plan CT	-	5,000	(5,000)	-	-
RSPCA Grant for Ultrasound Purchase	-	2,393	(4,515)	2,122	-
RSPCA Grant for Petfood Bank	-	496	(496)	-	-
Teek's Appeal	-	2,603	(2,603)	-	-
Neighbourly	-	500	(500)	-	-
Vet Consumables	-	11,500	(11,500)	-	-
Gracie	-	3,000	(3,000)	-	-
Restricted Legacies	5,048	-	(5,048)	-	-
BCDH Roof & Main Building Reconfiguration	-	17,962	-	-	17,962
Total restricted funds	5,700	57,123	(45,683)	2,122	19,261
Unrestricted funds:					
Designated Funds:					
Tangible fixed assets (excluding revaluation)	-	-	-	4,592,748	4,592,748
Tangible fixed assets (revaluation)	-	1,244,131	-	-	1,244,131
Building project	-	-	-	1,000,000	1,000,000
Total designated funds	-	1,244,131	-	5,592,748	6,836,879
General funds	7,311,940	2,019,440	(2,563,357)	(5,594,870)	1,173,154
Non-charitable trading funds	13,649	-	-	-	13,649
Total unrestricted funds	7,325,589	3,263,571	(2,563,357)	(2,122)	8,023,682
Total funds	7,331,289	3,320,694	(2,609,040)	-	8,042,943

The narrative to explain the purpose of each fund is given at the foot of the note below.

22b Movements in funds (prior year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers / Gains & Losses £	At 31 December 2022 £
	At restated				
Restricted funds:					
The Gallimore Trust	300	-	(300)	-	-
BCDH Together Project	-	633	(666)	33	-
Muriel Jones Foundation	57,530	50,000	(106,878)	-	652
Rose Animal Trust	15,000	5,000	(20,000)	-	-
France-Hayhurst Foundation	1,559	-	(1,559)	-	-
Barry Green Memorial Trust	-	500	(500)	-	-
Cats in Care	-	600	(970)	370	-
Dogs in Care	-	2,400	(2,724)	324	-
Charity Works	278	-	(278)	-	-
TC	1,040	-	(1,040)	-	-
Bronco's Appeal	-	1,530	(1,530)	-	-
Restricted Legacies	-	11,998	(6,950)	-	5,048
Total restricted funds	75,707	72,661	(143,395)	727	5,700
Unrestricted funds:					
General funds	7,019,566	2,442,189	(2,149,088)	(727)	7,311,940
Non-charitable trading funds	13,649	-	-	-	13,649
Total unrestricted funds	7,033,215	2,442,189	(2,149,088)	(727)	7,325,589
Total funds	7,108,922	2,514,850	(2,292,483)	-	7,331,289

22b Movements in funds (continued)

Designated funds:

BCDH Roof & Main Building Reconfiguration

Capital build project which we commenced on 7 May 2024 to install complete new roof and reconfigure the main building and vet suite internally to improve the space in the main building.

Restricted funds:

The Gallimore Trust

The Gallimore Trust fund is for the care of staffordshire bull terriers only.

BCDH Together Project

The Together Project is an outreach programme providing free veterinary care to animals belonging to vulnerably housed people. The project involves local vets and vet nurses donating their time to run weekly vet clinics for homeless people's pets, providing routine intervention such as flea and worm treatments and advising on good animal welfare.

Muriel Jones Foundation

Muriel Jones Foundation Fund is for the care of dogs in general.

Rose Animal Trust

Rose Animal Trust Fund is monies received in the year towards the cost of veterinary drugs & consumables.

France-Hayhurst Foundation

France-Hayhurst Foundation is monies received in the year towards the cost of veterinary dugs & consumables.

Cats in Care

Cats in Care is monies received for the care of cats.

Dogs in Care

Various small donations received from supporters towards the care of dogs in general. Due to the small size of the donations they are grouped together under the one heading.

Charity Works

Charity Works is monies received as employment grant for a new employee under the Government's Kickstart scheme. The monies covered start-up costs of uniform, training and equipment.

Pet Plan CT

Pet Plan is monies received in the year towards the cost of veterinary dugs & consumables in 2023.

TC

Terence Church is monies received in the year to fund the care of cats and dogs.

RSPCA Ultrasound

Grant from the RSPCA to purchase an ultrasound scanner for our vet suite.

RSPCA Petfood Grant

Grant from the RSPCA to purchase pet food for a local pet food bank scheme.

Teek's Appeal

Just Giving appeal to raise funds to care for Teek (dog) including vet costs, any excess to be applied to general care costs (dogs).

Neighbourly

Grant to purchase pet food for food banks in local area.

Vet Consumables

These are grants from various trusts to purchase veterinary drugs and consumables used in our vet suite.

Gracie

Donation from major donor to be used for care of Gracie (cat), with any excess to be applied to general care costs (cats).

23 Operating lease commitments payable as a lessee

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

Group	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	73,754	40,504	2,245	2,425
One to five years	183,965	53,552	5,588	9,865
Over five years	186,833	–	–	–
	444,552	94,055	7,833	12,291

24 Legal status of the charity

The charity registered unincorporated charity with a trustee board incorporated under part 12 of the CA 2011.