

Registered Charity Number: 205594

RSPCA Bath & District

Report and financial statements

For the year ended 31 December 2024

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Reference and Administrative Information

For the year ended 31 December 2024

Charity number	205594
Country of registration	England & Wales

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

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 Pankhurst (formerly Perrott) – Treasurer
Ms L Thayer (resigned 24 June 2024)
Ms V Smith
Ms S O'Neill (resigned 24 June 2024)
Ms J Aubrey Boyles (resigned 19 February 2024)
Ms V Lemaire
Mr S Donnelly
Ms M Grima
Mr R Dellar
Ms K Iles (resigned 28.05.25)
Ms N Dowgray (from 24 June 2024)

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
Mark Simpson	Head of Marketing & Communications (from 30 April 2024)

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

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
WEST MALLING
Kent
ME19 4JQ

Chair of Trustees Statement

2024 was a hugely exciting year for the charity as we got underway with new areas of focus, expanding our outreach and education work so we can help cats and dogs before problems become too much for their owners. All of which is in addition to our core work of rescuing, rehabilitating and rehoming cats and dogs at our animal rescue centre at Bath Cats and Dogs Home.

As trustees, we're very proud that the charity continually looks to increase its impact on animal welfare. However, it's also our role to ensure that our operations remain sustainable into the future and that we can continue to provide our public benefit. And as we moved through 2024 it became clear that the cost-of-living crisis was not going away, and that we were also facing new economic and financial challenges.

The cost-of-living hits us in three ways. It raises our running costs. It reduces donations coming into the charity. And the added financial pressure on pet owners, results in more abandoned animals and more animals with complex medical problems arriving at our door.

In addition, during the year the government announced an increase in Employers' National Insurance to start in 2025, and the state of the global economy began to look more and more uncertain.

The Board of Trustees has stayed close to the issues throughout the year, and we are reassured by the competence with which the staff team has handled everything, ensuring the charity continued to run smoothly and deliver on its mission for animal welfare.

As we looked forward to 2025, we planned for those continuing challenges and aimed to balance progress now against future sustainability. We are very grateful at this point to have a strong and diverse portfolio of income.

In particular, the gifts left in the wills of past supporters are a lifeline for charities like ours at times like this and we are very thankful to everyone who remembers us in this way.

We are also incredibly grateful to the Friends of Bath Cats and Dogs Home, previously a separate charity which, for the last 42 years, has supported us with fundraising. In December, we finalised a merger between our two charities, and they transferred the remainder of their assets to us. In accordance with their purpose, we will use those funds to support future capital builds and veterinary services.

Despite the tough outlook, we continue to look for ways to increase the positive impact we can have on the lives of cats and dogs and their owners. As a charity we are committed to continually looking outwards and exploring opportunities to achieve more.

So, on behalf of the Board of Trustees, I'd like to thank Rachel and her team at Bath Cats and Dogs Home, and all the amazing volunteers and supporters who make it possible to achieve all we do. And I'd like to say a particular thank you for everyone's adaptability and patience during the renovations. We really appreciate you keeping everything running smoothly through those challenging conditions.

Deborah Gogarty

Chair of Trustees

Chief Executive's Report

2024 was the second year of our three-year strategy so we were really underway with all our strategic priorities. In addition, we completely renovated the main building at Bath Cats and Dogs Home, which meant the entire team decamped to temporary accommodation in the back field for six-months.

I'm incredibly proud of the team that we maintained, and even increased, our impact during that time, and that we kept really high standards of service for our supporters and beneficiaries despite the operational challenge.

The disruption has been worth it though. Through the renovation we greatly increased office space and collaborative working areas, to accommodate our growing team and our future ambitions.

We also made improvements to the areas where we receive pets being handed over to us, and where we introduce animals to their potential new owners. The spaces are designed with them and the dogs and cats in mind. And we hope that, whether it's a happy or sad occasion, their experience is the best it can be.

We were also able to improve our veterinary suite, enabling us to reduce recovery times and giving us greater flexibility to schedule procedures. We are already seeing the benefits of those changes in the number of animals we successfully treat.

This year our education and outreach work really took off. I'm delighted that we're able to help some of the more vulnerable sections of our community and help these pet owners access services to ensure their pets' health and wellbeing.

Wherever possible, we want to help people look after their cats and dogs well, so problems don't escalate, and they never face the terrible decision whether to give up their pet or, worse, feel they have no choice but to abandon them.

Throughout the year, we have continued to focus on engaging and supporting our staff team and our volunteers. Our people are critical to achieving our mission, so we try to support and inspire them with our communications and empower them to fulfil their potential through training and development.

Towards the end of the year, we undertook a piece of audience research, speaking to 400 supporters and members of the wider public. We discovered that there's huge potential to increase support – animal charities are the most popular cause in our region – but we aren't as well-known as we could be. The wider public would be more likely to take action to support us if we were more visible, which gives us a clear objective to raise our profile further.

Trustees' Annual Report

For the year ended 31 December 2024

As we look towards our next strategy period, we've identified the areas we'll prioritise this year, to ensure we're in the best place possible to increase our impact on animal welfare in the future. We will focus on raising income, achieving greater effectiveness and efficiency, and giving everyone who engages with us an excellent experience and, hopefully, securing their lifelong support.

Finally, my thanks to the team around me. You've been fantastic throughout the challenges of this year. And thank you to all our volunteers, adopters, fosterers, donors, fundraisers, retail customers and trustees. However you support us, we couldn't do it without you.

Rachel Jones

Chief Executive

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

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. Through advice and support in our community, and rescue, rehabilitation and rehoming at our centre, we positively transform the lives of pets and their owners.

We are the Bath and District branch of the RSPCA. We promote the RSPCA's work and objects – to promote kindness and to prevent or suppress cruelty to animals – within our branch area.

Charitable activities Pursued for the Public Benefit

Rescue

We take in animals from RSPCA Inspectors, local authority dog wardens, and directly from the public.

From the RSPCA Inspectorate we receive animals whose owners have handed them over because they are no longer able to care for them, as well as animals that are the subject of RSPCA legal cases.

Local authority dog wardens bring in strays that they've picked up. Some of these strays are genuinely lost pets, and wherever possible we reunite them with their owners. Many go unclaimed and are likely to have been abandoned. Often, they have severe behavioural or health problems.

It's our policy to take any dog or cat in need from the public, regardless of health, age or breed, but we are limited by the number of kennels and cat pods available. Due to the large number of animals needing extensive rehabilitation these days, we increasingly have to prioritise which animals we can take from the public at any point in time.

Rehabilitation

Most animals that come into our care require either veterinary treatment, behavioural rehabilitation or both before we can rehome them.

Often, we don't know the animals' medical history, so we give everyone a general health check. They may only need vaccinations or neutering or micro-chipping, but many require complex surgery.

Much of the surgery, we carry out in our onsite veterinary suite, working with our partner practice, Bath Vets. For very complex or urgent cases, we are also able to treat animals at Bath Vets' Rosemary Lodge hospital.

We also assess the behaviour of every animal that comes into our care. We work closely with a Certified Clinical Animal Behaviourist, who has also helped train our team of Behaviour Assessors. From the assessment, we design each animal's rehabilitation programme so they can hopefully one day live happily and comfortably in a home with new owners.

Life in kennels or a cat pod in an animal centre such as ours is not a happy, healthy life in the long-term for any dog or cat. Even in the short-term, some individuals find life at the animal centre stressful, which is why we have recently expanded our foster care programme, enabling many more cats and dogs to live in a home with a fosterer during their rehabilitation. It's better for the animals, and it allows us to observe how they get on with life in a home.

Despite our best efforts, we are not able to rehabilitate every cat or dog to the point where we could rehome them. Sadly, we have to make a decision whether to euthanise some animals because their health problems are untreatable and causing suffering or because their behavioural problems are such that they will never be able to live safely in a home. Every decision to euthanise an animal takes a toll on the team here, so we have a robust decision-making process, which is objective and based on professional advice.

Rehoming

The successful outcome for any animal in our care is to settle into a loving home and lead a happy, healthy life. We ensure that each animal is made available for adoption as soon as they are ready. We encourage potential adopters to come forward and try to match each with a suitable pet.

The process of adopting a pet takes time, as should be the case when acquiring a pet through any channel. It is vital that new owners fully understand the commitment they are making and what they need to do to meet the needs of their new cat or dog.

Not everyone who registers their interest goes on to adopt a pet from us. Although we potentially will have a pet for people of any circumstances, for some it will be a long time before we have a pet to suit their lifestyle or their choices. Some go on to buy or adopt from elsewhere. But we see every conversation with a potential adopter as an opportunity to provide advice and support and ensure that they go on to acquire and look after their pet responsibly, regardless of where they get them.

Support

In addition to our core activities of rescue, rehabilitate and rehome, we provide support to vulnerable groups in the community so they can easily access the services they need to protect the health of their dog or cat. By intervening early, we also hope to reduce some of the causes of neglect and abandonment, before they escalate and become a problem.

We work with partner charities in our area, such as the Genesis Trust, on the Together Project. The project offers free veterinary care to people who are homeless or in receipt of personal independence payments. Local vets and vet nurses donate their time to run fortnightly vet clinics, providing routine intervention such as flea and worm treatments, vaccinations, and advising on good animal welfare. We also provide more complex veterinary care, free of charge for those using the project, when needed.

We also provided neutering at reduced cost and financial help with emergency veterinary care to low-income households, which helps reduce the number of animals unnecessarily coming into our rescue centre.

We also offer educational visits to primary schools in our area. The sessions are linked to the curriculum and offered for free. The pupils learn about the five welfare needs and how to be a responsible pet owner. We believe this early intervention can be a powerful tool in educating families.

Advice

Public surveys show that fewer people are turning to their vets for advice and are instead looking to animal charities. We create content around pet health that we make available for free online, through our website, which we promote on social media. With the large increase in first-time pet owners since the start of the covid pandemic, coupled with financial pressures forcing households to question when to visit their vet, we aim to provide objective and straightforward advice.

Engagement

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)

Intake

Intake route	Cats		Dogs	
	2024	5-year average*	2024	5-year average*
Stray or abandoned	118	161	272	221
Sign over from public	139	125	32	55
Sign over from RSPCA	54	78	17	22
Sign over from dog wardens	–	2	–	1
Sign over from vets	2	5	–	2
Legal case – RSPCA	–	3	3	16
Born on site	37	34	16	5
Return <6mths	8	15	15	23
Return >6mths	8	18	5	13
Total	373	463	361	361

Departures

Departure route	Cats		Dogs	
	2024	5-year average*	2024	5-year average*
Rehomed	308	410	198	211
Reunited – strays	17	24	92	118

* The five-year average is taken from 2019–2023.

The key takeaways from the figures are:

- The number of dogs coming to us as either stray or abandoned is high, and the number of those that are subsequently claimed is low, indicating that there's a significant increase in people abandoning their dogs.
- The reduction in the total number of animals in our care (dogs and cats) reflects that animals are coming to us with higher welfare needs, requiring more care and longer stays with us before they can be rehomed.
- These two things are connected. Animals that come to us because they have been abandoned often show signs of long-term neglect, with medical issues that have gone untreated and deeply engrained behavioural issues.
- It is reflected in the lower number of dogs we were able to take from the public. With the number of strays coming in, we are limited in how many animals we can take from the public.
- Due to these challenges, we have invested in both veterinary and behavioural support for the animals in our care. It is encouraging to see a significant drop in the numbers of cats and dogs being returned to us post-adoption. We think this reflects the work that has gone into getting them healthy and ready for their new lives.
- And finally, part of that rehabilitation success is down to the fostering programme, which we greatly expanded in 2024, and our wonderful volunteer foster carers. Fostering can be of huge benefit as some animals find kennel or cattery life very stressful. It speeds their rehabilitation, and it enables us to better assess what they'll need in their new home environment.

Support

In 2024 we received 91 requests for assistance with veterinary costs. We saw an increase of 8% on the previous year. We were able to help financially in 48 cases, giving £119 on average to enable owners in need to access emergency care for their pets that would otherwise have been beyond their means.

In 2024, the Together Project directly helped 28 animals and their owners. We provided 5 on-street clinics and 5 clinics at the Genesis Trust in Bath, we also carried out 18 consultations at our veterinary suite at Bath Cats and Dogs Home, including 2 operations.

And during 2024, with the help of our volunteers and donors, we were able to donate over 1,600kgs of pet food to food banks in Bath, Frome and Trowbridge, supporting some of the most vulnerable pets in the community.

Engagement

We have an active and highly engaged team of volunteers who help and support our charitable activity at our animal rescue centre and our five shops.

We started 2024 with 186 volunteers and ended the year with 198. We retained 82.8% of our volunteers from the start of the year and acquired 36.7% new volunteers.

Between them, our volunteers gave 15,342 hours in total, which equates to 289 hours each week.

Beneficiaries of our Services

Many animals and people benefit from our services. At the forefront are the cats and dogs that come into our care.

Associated with them are their previous owners. Anyone who has reached the point where they may have to give up a loved pet is facing a devastating decision, and we do our best to help them at this tough point in time.

Also associated with them are their new owners. Research shows that most adopters are motivated by compassion for animals. We give them the opportunity to help cats and dogs, matching them with a pet that suits their needs, and providing support and advice throughout the rehoming process, and often beyond.

By working with the RSPCA Inspectorate and local authority dog wardens, we not only help the most in need dogs and cats in our society, but we also help create a society that is kinder to dogs and cats, ensuring that even abandoned animals have a chance of a healthy life and a loving home.

Through our work in the community, we directly help some of the most vulnerable people in society and their pets. And through our wider education and engagement work, we aim to provide objective, expert information to help anyone to become a better pet owner.

Financial Review

As in previous years, our underlying strength continues to be fully attributable to our dedicated staff, trustees, volunteers, trusts, business supporters and donors, who support us in so many different ways. Whether they are customers of our charity shops, community and challenge fundraisers, RSPCA members, regular donors, fosterers or volunteers, their contributions underpin all our charitable activities and allow us to continue with our vital welfare work.

We faced a daunting financial challenge in 2024. We increased our staff team to an average of 81 full and part time roles (both entities). We renovated our main building, replacing the roof, improving our vet suite and animal intake and adoption rooms, and increasing office space. Meanwhile the cost-of-living crisis continued to impact both our operating costs and donations from supporters.

Despite these challenges, we raised income in the region of £3.1 million to balance our outgoings. We were fortunate to have a healthy legacy pipeline throughout the year, which contributed over £2 million. And we managed to maintain financial stability through continuing careful financial management including budgeting and cashflow forecasting underpinned by efficient purchasing policies, a robust reserves policy and our generous supporters, which meant we were able to meet all our animal care commitments during the year.

In addition, as referenced in the Chair of Trustees' Statement, we received the sum of £1,435,000 on completion of the merger with the Friends of Bath Cats & Dogs Home in December. These funds were most gratefully received and are restricted for capital projects and veterinary costs.

This year we remain mindful of the importance and use of healthy reserves. At the end of the previous year, we designated £1,000,000 of reserves which, alongside a loan from CAF Bank, enabled us to replace the roof and make important improvements to the main building, whilst maintaining cashflows for our ongoing animal welfare work.

During 2024 the total branch income (consolidated, restricted plus unrestricted) was £5,083,560 compared with outgoings of £3,259,009 (before net gains on investment assets are factored in), giving a net income before gain on investments of £1,824,551.

Our total (consolidated) expenditure of £3,259,009 represents a year-on-year increase of 25%. 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.

In addition, during the renovation of the main building, we moved our entire business operation into portacabins. While the cost of the building work was mainly capital expenditure, the additional costs incurred in continuing business as usual while the work was underway were not and we had to expense them through the statement of financial activities, which means a spike in costs when comparing with prior year expenditure.

During 2024, approximately 79.1 pence of every £1 spent (consolidated financial statements) was on delivering our charitable objectives, compared with approximately 78.3 pence of every £1 spent in 2023.

Investments

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

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.

In 2024 we saw an investment gain of £52,730 based on the value of our portfolio as at 31/12/24. 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 2024, our investment portfolio represented approximately 1.78 months' worth of operating reserves and accounted for 13.7% 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 2024 this equated to approx £1.388 million to £1.850 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 2024 this equated to approx £2.776 million to £4.164 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.

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 2024 we also considered the inflationary pressures on the national and global economy and in particular, energy prices, which continue to remain high.

In December 2024, after we'd completed the building work, we undertook a revaluation of our freehold property at Claverton Down. Following this revaluation, the value of our tangible fixed assets has been designated.

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

	£
Total fund/nets assets @ 31 December 2024	10,129,535
Less restricted funds	-1,192,314
Less designated funds	-7,505,153
Free reserves	<u>1,432,068</u>

Going Concern

We believe our use of the going concern status for the preparation of our 2024 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 £1.5 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 2026 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.

Fundraising

As set out in our 2023–2025 strategy, financial stability is the key to helping more cats and dogs, and we commit to focusing on sustainable income growth through our Fundraising and Trading portfolios.

We raised over £2.9 million pounds in total in 2024. We are especially grateful to our supporters who left a gift in their wills last year. They contributed over £2 million to that total, which is more than double what we received in legacy income in 2023.

We also increased our non-legacy fundraising income, by 31% on 2023. The picture for the year is in part skewed by capital fundraising for the renovation of our main building, which was a one-off project. However, despite the challenging fundraising climate, we were pleased to have also increased income from cash appeals and grant-giving supporters.

We took part in the annual Big Give again in December, raising an incredible £27,216. Most pleasingly over 30% of donors to this appeal had not previously donated to us.

The charity spent around 11p in every pound on fundraising activity (charity only, not consolidated), reflecting our cost-effective approach to fundraising.

We are also very grateful to our incredibly dedicated group of community-fundraising volunteers who, between them, attended more than 70 events, raising the profile of the charity with the local population as well as valuable funds.

Fundraising Disclosures

(a) Approach to Fundraising Activities and Use of Third Parties

We adopt a diverse fundraising strategy, incorporating individual donations, community and corporate fundraising, grant income from charitable trusts and foundations, and regular giving. In 2024, we didn't undertake any street, door-to-door, or telephone fundraising.

We did not engage any professional fundraisers or commercial participators for public-facing solicitation.

Fundraising activities were conducted in-house, with support from carefully selected third-party providers. These include The Access Group (which manages elements of our regular giving programme), FundraiseUp (our digital donation platform), and several specialist providers for print and mailing fulfilment. All third parties operate under formal agreements and are subject to data protection due diligence. These partners do not engage directly with the public on our behalf.

(b) Compliance with Voluntary Regulation Schemes or Standards

We are a registered member of the Fundraising Regulator and adhere fully to the Code of Fundraising Practice. The Code informs our internal processes and supporter engagement, including volunteer support, appeal development, and staff training. All staff are trained to understand the principles of ethical fundraising as part of their induction and ongoing professional development.

We also maintain memberships with the Charity Retail Association (CRA), ensuring our charity shops meet sector-wide standards in ethical trading and public interaction. Our partner agencies are certified to appropriate standards—such as ISO27001—and we only work with BACS-approved bureaux where applicable.

(c) Compliance with the Above Schemes or Standards

We experienced no incidents of non-compliance with the Code of Fundraising Practice, Fundraising Regulator guidance, or CRA standards in 2024.

(d) Monitoring of Fundraising by Third Parties

We ensure all fundraising activities carried out on our behalf are monitored and managed appropriately. Where volunteers or individuals fundraise independently “in aid of” us, we provide clear guidance, ongoing support, and materials aligned to the Code of Fundraising Practice. Staff check plans, conduct risk assessments, and maintain communication with fundraisers throughout.

For contracted third parties (such as our marketing and digital donation providers), we undertake formal onboarding, planning meetings, and compliance checks. Each fundraising campaign is risk-assessed and tracked through internal reporting mechanisms. All external fundraising arrangements are governed by contracts or service agreements with compliance clauses embedded.

(e) Complaints Received

We received no fundraising-related complaints in the financial year. However, if we had we would have logged, reviewed, and responded to in accordance with our complaints handling policy. Feedback is used to inform improvements in supporter care and communications.

(f) Protecting Vulnerable People and the Public

We take our responsibility to protect vulnerable people and the wider public seriously. While we did not engage external fundraisers in 2024, our in-house staff are trained to identify signs of vulnerability and to act with care, particularly during donation handling or supporter communications.

We operate under a Safeguarding Vulnerable Persons and Young People Policy, reviewed annually, and apply a legitimate interest model for postal fundraising. When engaging supporters via telephone or in-person, we check for signs of undue pressure or confusion, confirm donation details, and ensure that communications are respectful and clear. For high-value donations, we seek express permission to acknowledge gifts personally.

At events, adequate staffing ensures participants are supported throughout. Our supporter stewardship programme reinforces respect, transparency, and ethical engagement at every stage.

Trading (Retail) Activity

2024 was a challenging year for the retail sector nationally, and we were not immune to these broader trends.

However, despite falling short of our ambitious sales target, our retail operations continued to provide an important connection to the community. Our longest-established shops remained our strongest performers, with highest performance at Moorland Road and Frome, reflecting the strength of our local communities.

Sector-wide challenges, including a drop in donation levels and quality—exacerbated by the temporary closure of our main site—did affect stock availability.

Rising overheads also put pressure on margins. However, the groundwork laid this year, positions us well for recovery and growth.

We remain committed to reinvigorating our trading offer in 2025, with a renewed focus on supporter experience, local engagement, and sustainability.

Plans for Future Period

2025 is the final year of our three-year strategy period. We remain committed to the charitable activities detailed in the section above. Later this year we will review the impact of these activities over the past three years and develop a plan for our next strategy period.

In addition, we have a particular focus on these key areas this year:

1. Increasing charitable income – to ensure our ongoing financial sustainability
2. Generating commercial income – where it aligns with our charitable purpose and strategic objectives
3. Operational efficiency and an agile structure – to create a robust workforce that's able to respond to emerging challenges
4. Improving supporter experience – to ensure our supporters get maximum value from supporting us and continue to a lifetime of support
5. Looking outside the charity for opportunities to increase the positive impact we have for animal welfare.

Structure, Governance and Management

We are 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 charity 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 are 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 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

We are the local branch of the RSPCA. As such, we adopt the RSPCA's animal welfare practices and we work with RSPCA Inspectors, Animal Rescue Officers and other RSPCA branches to take in animals that have been cruelly treated, neglected, or abandoned.

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

We have contracts with BANES and Wiltshire Local Authorities to provide kennelling and, where needed, rehoming for stray and abandoned animals. Stray dogs are brought into our care by the dog wardens with the aim of reuniting them with an owner, if an animal isn't claimed then we work to rehabilitate them and find them a new loving home.

We work very closely with Bath Vets (Independent Vetcare), who we contract to run our on-site veterinary suite. We also benefit from 24 hour access to their nearby veterinary hospital, Rosemary Lodge.

We are a member of the Association of Dogs and Cats Homes and engage and collaborate with animal charities across the sector to ensure the best outcome for animal welfare.

We also work with local non-animal charities and organisations to provide our outreach projects in the community.

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.
- 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 2024 and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 23 June 2025 and signed on their behalf by:

Name: Deborah Gogarty

Title: Chair of Trustees

Name: Sue Pankhurst

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 2024 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 2024 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

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

For the year ended 31 December 2024

		Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
	Note						
Income from:							
Donations and legacies	2	2,700,593	224,926	2,925,518	1,331,602	57,123	1,388,725
Charitable activities	3	239,316	5,000	244,316	237,718	–	237,718
Other trading activities	4	460,150	–	460,150	435,315	–	435,315
Investments	5	18,576	–	18,576	13,485	–	13,485
Friends of BCDH Merger		–	1,435,000	1,435,000	–	–	–
Total income		3,418,635	1,664,926	5,083,560	2,018,120	57,123	2,075,243
Expenditure on:							
Raising funds	8	678,099	–	678,099	565,056	–	565,056
Charitable activities	8	2,089,038	491,872	2,580,910	1,996,762	45,683	2,042,445
Tax paid by subsidiaries	13	–	–	–	1,539	–	1,539
Total expenditure		2,767,136	491,872	3,259,009	2,563,357	45,683	2,609,040
Net income / (expenditure) before net gains / (losses) on investments		651,498	1,173,053	1,824,551	(545,237)	11,440	(533,797)
Net gains on investments		52,730	–	52,730	1,320	–	1,320
Gains on revaluation of fixed assets		209,311	–	209,311	1,244,131	–	1,244,131
Net income / (expenditure) for the year	9	913,539	1,173,053	2,086,592	700,215	11,440	711,654
Transfers between funds		–	–	–	(2,122)	2,122	–
Net movement in funds		913,539	1,173,053	2,086,592	698,093	13,562	711,654
Reconciliation of funds:							
Total funds brought forward		8,023,682	19,261	8,042,943	7,325,589	5,700	7,331,289
Total funds carried forward		8,937,221	1,192,314	10,129,535	8,023,682	19,261	8,042,943

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 23a to the financial statements.

RSPCA Bath & District Branch

Balance sheets

As at 31 December 2024

	Note	The group		The charity	
		2024 £	2023 £	2024 £	2023 £
Fixed assets:					
Intangible assets	14	12,878	15,801	12,878	15,801
Tangible assets	15	7,005,152	5,836,879	6,944,020	5,773,594
Investments	16	424,967	390,510	424,967	390,510
		7,442,997	6,243,190	7,381,865	6,179,905
Current assets:					
Stock	17	20,351	25,134	19,644	24,101
Debtors	18	482,347	229,831	502,530	220,845
Cash at bank and in hand		3,268,310	1,745,214	3,181,394	1,625,150
		3,771,008	2,000,179	3,703,568	1,870,096
Liabilities:					
Creditors: amounts falling due within one year	19	(518,239)	(200,426)	(449,099)	(144,123)
Net current assets		3,252,769	1,799,753	3,254,469	1,725,973
Total net assets less current liabilities		10,695,766	8,042,943	10,636,334	7,905,878
Creditors: amounts falling due after one year	20	(566,231)	–	(566,231)	–
Total net assets		10,129,535	8,042,943	10,070,103	7,905,878
Funds:	23a				
Restricted income funds		1,192,314	19,261	1,192,314	19,261
Unrestricted income funds:					
General funds		1,432,068	1,186,803	1,372,636	1,049,738
Designated funds (fixed assets)		5,551,711	4,592,748	5,551,711	4,592,748
Designated funds (revaluation reserve)		1,453,442	1,244,131	1,453,442	1,244,131
Designated funds (other)		500,000	1,000,000	500,000	1,000,000
Total unrestricted funds		8,937,221	8,023,682	8,877,789	7,886,617
Total funds		10,129,535	8,042,943	10,070,103	7,905,878

Approved by the trustees on 23 June 2025 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 2024

	Note	2024		2023
		£	£	£
Cash flows from operating activities				
Net income for the reporting period		2,086,592		711,654
(as per the statement of financial activities)				
Dividends, interest and rent from investments		(18,576)		(13,485)
Depreciation charges		167,112		160,409
Amortisation		2,923		2,924
Taxation		–		3,303
(Gains) on investments		(52,730)		(1,320)
(Profit) on the disposal of fixed assets		(194,165)		(1,244,131)
(Increase)/decrease in stocks		(4,783)		1,128
(Increase) in debtors		(252,516)		(53,228)
Increase in creditors		884,044		690
Net cash provided by / (used in) operating activities		2,617,901		(432,056)
Cash flows from investing activities:				
Dividends, interest and rents from investments		18,576		13,485
Purchase of fixed assets		(1,131,654)		(136,042)
Purchase of intangible fixed assets		–		(5,000)
Proceeds from sale of investments		373,996		98,834
Purchase of investments		(370,453)		(117,063)
Other investment cash movements		14,730		(11,796)
Net cash (used in) investing activities		(1,094,805)		(157,582)
Change in cash and cash equivalents in the year		1,523,096		(589,638)
Cash and cash equivalents at the beginning of the year		1,745,214		2,334,852
Cash and cash equivalents at the end of the year	a	3,268,310		1,745,214
Analysis of cash and cash equivalents and of net debt				
	At 31 December	Cash flows	Other non-cash	At 31 December
	2023		changes	2024
	£	£	£	£
Cash at bank and in hand	1,745,214	1,523,096	–	3,268,310
a Total cash and cash equivalents	1,745,214	1,523,096	–	3,268,310

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.

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.

1 Accounting policies (continued)

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

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.

1 Accounting policies (continued)

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.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
General donations	166,174	212,855	379,029	213,632	30,759	244,391
Trust and corporate donations	89,768	570	90,338	45,540	24,356	69,896
Community collections	27,179	–	27,179	37,103	–	37,103
Regular giving donations	99,519	–	99,519	97,307	–	97,307
Subscriptions	103	–	103	548	–	548
Together Project	–	11,500	11,500	–	2,008	2,008
Government grants	–	–	–	–	–	–
Legacies	2,275,313	–	2,275,313	892,585	–	892,585
Gift aid	42,537	–	42,537	44,887	–	44,887
	2,700,593	224,926	2,925,518	1,331,602	57,123	1,388,725

As at the year end, the charity had been notified of legacies with an estimated value of £1,013,603 (2023: £2,757,980) which have not been included in income at 31 December 2024 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 £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Adoptions	69,405	–	69,405	74,040	–	74,040
Boarding	78,653	–	78,653	59,661	–	59,661
Neutering and vet suite	21,461	–	21,461	23,571	–	23,571
Pet insurance commission	69,797	5,000	74,797	80,446	–	80,446
	239,316	5,000	244,316	237,718	–	237,718

4 Income from other trading activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Event income	5,888	–	5,888	14,292	–	14,292
Room rental	576	–	576	685	–	685
Trading company income (note 6)	453,686	–	453,686	420,338	–	420,338
	460,150	–	460,150	435,315	–	435,315

5 Income from investments

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Interest received	18,576	–	18,576	13,485	–	13,485
	18,576	–	18,576	13,485	–	13,485

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 2024 £	Total funds 2023 £
Turnover	453,686	420,338
Cost of sales (excluding stock purchased from the parent undertaking)	(6,943)	(4,274)
Gross Profit	446,743	416,064
Administrative expenses	(463,108)	(353,257)
Management charges and purchase of stock payable to the parent undertaking (eliminated on consolidation)	(20,000)	(20,000)
Profit on ordinary activities before taxation	(36,365)	42,807
Taxation on profit on ordinary activities	–	(1,539)
Profit / (loss) for the financial year	(36,365)	41,268
Retained earnings		
Total retained earnings brought forward	137,063	121,248
Profit / (loss) for the financial year	(36,365)	41,268
Distribution under Gift Aid to parent charity	(41,268)	(25,453)
Total retained earnings carried forward	59,430	137,063
The aggregate of the assets, liabilities and reserves was:		
Assets	186,369	231,144
Liabilities	(126,937)	(94,079)
Reserves	59,432	137,065

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:

	2024 £	2023 £
Gross income	4,743,872	2,945,807
Result for the year	2,217,066	695,838

8a Analysis of expenditure (current year)

		Charitable activities				
	Raising funds	Cats and Dogs Home	Governance costs	Support costs	2024 Total	2023 Total
	£	£	£	£	£	£
Staff costs	497,081	1,004,639	–	335,272	1,836,992	1,565,484
Other staff costs	–	37,383	–	–	37,383	30,663
Direct costs	30,562	516,439	–	76,692	623,693	548,930
Communications and IT	13,077	–	–	50,532	63,609	46,700
Printing, postage and stationery	–	–	–	28,919	28,919	22,808
Events, Trusts & Corporate	16,069	–	–	–	16,069	14,576
General office	–	–	–	141,306	141,306	31,891
Finance costs	–	–	–	23,452	23,452	13,375
Sundry costs	–	2,235	–	–	2,235	4,036
Depreciation	–	–	–	167,112	167,112	165,041
Auditor and accountant fees	–	–	36,617	–	36,617	29,201
Legal and professional fees	–	–	67,176	93,136	160,312	52,897
Investment Fees	2,990	–	–	–	2,990	2,761
Other Direct Trading company costs	118,320	–	–	–	118,320	80,677
	678,099	1,560,696	103,793	916,421	3,259,009	2,609,040
Support costs	–	916,421		(916,421)	–	–
Governance costs	–	103,793	(103,793)	–	–	–
Total expenditure 2024	678,099	2,580,910	–	–	3,259,009	
Total expenditure 2023	565,056	2,043,984	–	–		2,609,040

RSPCA Bath & District Branch

Notes to the financial statements

For the year ended 31 December 2024

8b Analysis of expenditure (prior year)

		Charitable activities			
	Raising funds	Cats and Dogs Home	Governance costs	Support costs	2023 Total
	£	£	£	£	£
Staff costs	411,114	868,615	–	285,755	1,565,484
Other staff costs		30,663	–	–	30,663
Direct costs	44,724	481,797	–	22,409	548,930
Communications and IT	11,204	–	–	35,496	46,700
Printing, postage and stationery	–	–	–	22,808	22,808
Events, Trusts & Corporate	14,576	–	–	–	14,576
General office	–	–	–	31,891	31,891
Finance costs	–	–	–	13,375	13,375
Sundry costs	–	4,036	–	–	4,036
Depreciation	–	–	–	165,041	165,041
Auditor and accountant fees	–	–	29,201	–	29,201
Legal and professional fees	–	–	7,649	45,248	52,897
Investment Fees	2,761	–	–	–	2,761
Other Direct Trading company costs	80,677	–	–	–	80,677
	565,056	1,385,111	36,850	622,023	2,609,040
Support costs	–	622,023	–	(622,023)	–
Governance costs	–	36,850	(36,850)	–	–
Total expenditure 2023	565,056	2,043,984	–	–	2,609,040

Notes to the financial statements

For the year ended 31 December 2024

9 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Amortisation	2,923	2,924
Depreciation	167,112	160,409
Operating lease rentals:		
Property	63,333	73,754
Auditor's remuneration (excluding VAT):		
Audit	15,750	15,000
Other services	5,250	5,000

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

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,654,909	1,417,823
Social security costs	132,246	105,806
Employer's contribution to defined contribution pension schemes	49,837	41,855
	1,836,992	1,565,484

The following number of employee received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2024 No.	2023 No.
£60,000 – £69,999	1	–

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 £287,425 (2023: £244,936).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

No trustees have been reimbursed for their out of pocket travel expenses (2023: £nil).

11 Staff numbers

The average weekly number of employees (head count based on number of staff employed) during the year was 81 (2023: 78).

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 2024, Bath Cats and Dogs Home (Trading) Limited made a gift aid donation of £41,268 (2023: £25,453) to RSPCA Bath and District Branch. In addition to this, Bath Cats and Dogs Home (Trading) Limited paid £147,146 (2023: £90,129) 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 (2023: £20,000).

At the year end, £51,939 (2023: £37,776) was due to the parent charity from Bath Cats and Dogs Home (Trading) Limited.

Notes to the financial statements

For the year ended 31 December 2024

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:

	2024 £	2023 £
UK corporation tax at 19%	–	1,539

14 Intangible fixed assets

The group and charity

Cost

At the start of the year
Additions in year

Website
£

23,390
–

23,390
–

At the end of the year

23,390

23,390

Amortisation

At the start of the year
Charge for the year

7,589
2,923

7,589
2,923

At the end of the year

10,512

10,512

Net book value

At the end of the year

12,878

12,878

At the start of the year

15,801

15,801

15 Tangible fixed assets

The group

Cost

At the start of the year
Additions in year
Disposals in year
Revaluation adjustment

Freehold
property
£

Plant, Machinery
& Short
Leasehold
£

Fixtures,
Fittings &
Equipment
£

Motor vehicles
£

Total
£

5,724,250
1,076,460
–
204,339

211,221
17,100
(2,385)
–

286,558
38,094
(2,383)
–

12,795
–
–
–

6,234,824
1,131,654
(4,768)
204,339

At the end of the year

7,005,049

225,936

322,270

12,795

7,566,050

Depreciation

At the start of the year
Charge for the year
Eliminated on disposal
Revaluation adjustment

–
126,949
–
–

114,119
27,190
(1,777)
–

271,477
12,862
(2,383)
–

12,349
111
–
–

397,945
167,112
(4,160)
–

At the end of the year

126,949

139,532

281,956

12,460

560,897

Net book value

At the end of the year

6,878,100

86,404

40,314

335

7,005,153

At the start of the year

5,724,250

97,102

15,081

446

5,836,879

All of the above assets are used for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2024

15 Tangible fixed assets (continued)

The charity	Freehold property £	Plant & Machinery £	Fixtures, Fittings & Equipment £	Motor vehicles £	Total £
Cost					
At the start of the year	5,724,250	134,305	236,323	12,795	6,107,673
Additions in year	1,076,460	5,658	32,616	–	1,114,734
Disposals in year	–	(2,385)	(2,383)	–	(4,768)
Revaluation adjustment	204,339	–	–	–	204,339
At the end of the year	7,005,049	137,578	266,557	12,795	7,421,979
Depreciation					
At the start of the year	–	94,718	227,012	12,349	334,079
Charge for the year	126,949	12,225	8,755	111	148,040
Eliminated on disposal	–	(1,777)	(2,383)	–	(4,160)
Revaluation adjustment	–	–	–	–	–
At the end of the year	126,949	105,166	233,384	12,460	477,959
Net book value					
At the end of the year	6,878,100	32,412	33,172	335	6,944,020
At the start of the year	5,724,250	39,587	9,311	446	5,773,594

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 2024. 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 £6.87m 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 motive investment £	Total 2024 £	Total 2023 £
Valuation				
At 31 December 2023	26,482	364,028	390,510	359,165
Additions	–	370,453	370,453	117,063
Disposals	–	(373,996)	(373,996)	(98,834)
Fair value movements	–	52,730	52,730	1,320
Other movements	(14,730)	–	(14,730)	11,796
At 31 December 2024	11,752	413,215	424,967	390,510

17 Stock

	The group 2024 £	2023 £	The charity 2024 £	2023 £
Finished goods	20,351	25,134	19,644	24,101
	20,351	25,134	19,644	24,101

Notes to the financial statements

For the year ended 31 December 2024

18 Debtors

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	136,028	63,399	135,536	63,399
Amounts due from group and associated undertakings	–	–	51,939	37,776
Prepayments/ Accrued Income	89,302	83,337	58,038	52,617
VAT	257,017	83,095	257,017	67,053
	482,347	229,831	502,530	220,845

19 Creditors: amounts falling due within one year

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Loan	106,121	–	106,121	–
Trade creditors	334,937	78,298	279,820	59,716
Taxation and social security	28,795	37,472	27,454	31,448
Other creditors	9,599	250	7,927	–
Accruals	38,787	84,406	27,777	52,959
	518,239	200,426	449,099	144,123

20 Creditors: amounts falling due after one year

	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
Loan	566,231	–	566,231	–
	566,231	–	566,231	–

21 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 £49,837 (2023: £39,722).

Notes to the financial statements

For the year ended 31 December 2024

22 Analysis of net assets between funds

Group

	Restricted funds	Unrestricted Designated funds	Unrestricted General funds	Total funds
	£	£	£	£
Intangible fixed assets	-	-	12,878	12,878
Tangible fixed assets	-	7,005,152	-	7,005,152
Investments	-	-	424,967	424,967
Other net assets	1,192,314	-	1,560,455	2,752,769
Net assets at 31 December 2024	1,192,314	7,005,152	1,998,300	10,195,766

	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
Net current 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

23a Movements in funds (current year)

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers / Gains & Losses £	At 31 December 2024 £
Restricted funds:					
BCDH Together Project	1,299	11,500	(8,253)	-	4,546
Cats in Care	-	30	(30)	-	-
Dogs in Care	-	310	(310)	-	-
RSPCA Grant for Petfood Bank	-	570	(570)	-	-
Vet Consumables	-	2,055	(2,055)	-	-
Restricted individuals	-	6,000	(6,000)	-	-
BCDH Roof & Main Building Reconfiguration	17,962	209,460	(227,422)	-	-
Friends of BCDH Merger	-	1,435,000	(247,232)	-	1,187,768
Total restricted funds	19,261	1,664,926	(491,872)	-	1,192,314
Unrestricted funds:					
Designated Funds:					
Tangible fixed assets (excluding revaluation)	4,592,748	-	-	958,963	5,551,711
Tangible fixed assets (revaluation)	1,244,131	209,311	-	-	1,453,442
Building project	1,000,000	-	-	1,000,000	-
Future infrastructure projects	-	-	-	500,000	500,000
Total designated funds	6,836,879	209,311	-	458,963	7,505,153
General funds	1,173,154	3,471,365	(2,767,136)	(458,963)	1,418,419
Non-charitable trading funds	13,649	-	-	-	13,649
Total unrestricted funds	8,023,682	3,680,676	(2,767,136)	-	8,937,221
Total funds	8,042,942	5,345,601	(3,259,009)	-	10,129,535

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

Notes to the financial statements

For the year ended 31 December 2024

23b Movements in funds (prior year)

	At 1 January 2023 £ At restated	Income & gains £	Expenditure & losses £	Transfers / Gains & Losses £	At 1 January 2024 £
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

23c 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.

Future infrastructure projects

Replacement of storage facilities on site which are nearing end of life, demolishing very old, obsolete buildings.

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 drugs & 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 drugs & 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).

Friends of BCDH Merger

Funds arose from the merger with Friends BCDH and is restricted for capital projects and veterinary costs.

24 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	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	63,333	73,754	2,032	2,245
One to five years	164,021	183,965	3,556	5,588
Over five years	148,833	186,833	-	-
	376,187	444,552	5,588	7,833

25 Legal status of the charity

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