

**ROYAL SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS
KIDDERMINSTER AND DISTRICT BRANCH**

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Charity Commission number 205708

Folkes Worton LLP
Chartered Accountants
15 - 17 Church Street
Stourbridge
West Midlands
DY8 1LU

**ROYAL SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS
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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**ROYAL SOCIETY FOR THE PREVENTION
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KIDDERMINSTER AND DISTRICT BRANCH**

**CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024**

CHAIRMAN:	J.E. Borley
SECRETARY:	K. Kenderdine
OTHER TRUSTEES:	J. E. Borley K. Kenderdine M. Borley N. Wilde (Resigned November 2024) N. Garnett-Giles E.D. Davis M. Griffiths
PRINCIPAL ADDRESS:	RSPCA Kidderminster and District Branch PO Box 7717 Stourbridge DY8 9JL
INDEPENDENT EXAMINER:	N. C. Smith Folkes Worton LLP 15 - 17 Church Street Stourbridge West Midlands DY8 1LU
CHARITY COMMISSION NUMBER:	205708
BANK:	Barclays Bank Plc Oxford Street Kidderminster Worcestershire

**ROYAL SOCIETY FOR THE PREVENTION
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KIDDERMINSTER AND DISTRICT BRANCH**

**REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report and the financial statements for the year ended 31 December 2024. The accounts comply with the branches governing document and have been prepared based on applicable accounting standards, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP).

Objectives and public benefit statement

The RSPCA Kidderminster & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the society), carrying out its direct animal welfare work in the Kidderminster and Wyre Forest Area.

The objectives of the Branch are to promote the work and objectives of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the District Branch, in accordance with the policies of the society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

The trustees of the charity who held office during the year are:

J.E. Borley	Chairman
K. Kenderdine	Secretary
M. Borley	
N. Garnett-Giles	
N. Wilde	Resigned (November 2024)
E.D. Davis	
M. Griffiths	

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by the society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities 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 our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces law against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objectives, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and micro-chipping of companion animals for those in the branch area on low incomes. We do this by a voucher scheme. This helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and micro-chip companion animals, thereby promoting responsible pet ownership.

**ROYAL SOCIETY FOR THE PREVENTION
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**REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interest of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

We respond to enquiries (both directly and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by telephone. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society / other RSPCA branches / local animal welfare charities through collaborating on the welfare of animals.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Review of the year

The results of the year show an excess of expenditure over income of £25,291 (2023 excess of expenditure over income of £14,605).

Risk Analysis

The Trustees consider that there are systems in place to mitigate the impact any risks may have on the future activities of the branch.

Steps are taken to address the issues of the recruitment of further trustees and volunteers.

Reserves Policy

As at 31 December 2024 the charity showed a surplus on the General Fund of £108,405. To enable the charity to meet its objectives and pay creditors as they fall due, the committee ensures that it has sufficient funds available.

Investment Policy

At December 2024 the branch investment policy was to retain the loan stock.

For and on behalf of the management committee

K. Kenderdine
Secretary

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INDEPENDENT EXAMINER'S REPORT

**Independent Examiner's report to the Trustees of
Royal Society for the prevention of Cruelty to Animals
Kidderminster and District Branch**

I report on the accounts of the Trust for the year ended 31 December 2024 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act.
- b) follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the 2011 Act).
- c) state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the branch and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts 'give a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the accounting requirements of the 2011 Act, have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

N. C. Smith BSc (Hons) FCA
Folkes Worton LLP
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024		2023	
INCOMING RESOURCES					
	Notes	£	£	£	£
(Unrestricted funds):					
INCOMING RESOURCES FROM GENERATED FUNDS					
VOLUNTARY INCOME					
Donations and legacies		1,110		22,972	
Memberships		149		160	
Adoption Fees		3,820		2,143	
National door to door collections		21,816		23,094	
			26,895		48,369
ACTIVITIES FOR GENERATING FUNDS					
Sale of donated gifts		-		-	
			-		-
TOTAL INCOMING RESOURCES			26,895		48,369
RESOURCES EXPENDED					
COST OF GENERATING FUNDS:					
Publicity		-		-	
Door to door expenses		3,308		7,718	
Shop costs and salaries		-		1,258	
			3,308		8,976
CHARITABLE ACTIVITIES:					
Veterinary fees		28,614		34,897	
Local Projects		-		1,009	
Boarding of homeless animals		9,882		7,851	
Fostering Expenditure		3,640		4,363	
Costs and expenses		1,352		-	
Stationery and telephone		319		406	
Bank charges and interest		166		200	
Professional charges		1,356		1,356	
Insurance		-		-	
Feeding Costs		1,153		1,031	
Legacy Costs		-		698	
Sundry expenses		2,081		1,867	
Depreciation		15		20	
			48,578		53,698
GOVERNANCE COSTS					
Independent examiners report			300		300
TOTAL RESOURCES EXPENDED			52,186		62,974
NET MOVEMENT IN FUNDS			(25,291)		(14,605)
TOTAL FUNDS AT 1 JANUARY 2024			133,696		148,301
TOTAL FUNDS AT 31 DECEMBER 2024			108,405		133,696

**ROYAL SOCIETY FOR THE PREVENTION
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**BALANCE SHEET
AS AT 31 DECEMBER 2024**

		<u>2024</u>		<u>2023</u>	
	Notes	£	£	£	£
FIXED ASSETS:					
Investments	3		50		50
Tangible Assets	4		<u>44</u>		<u>59</u>
			94		109
CURRENT ASSETS:					
Debtors and prepayments		-		-	
Cash at bank and in hand		<u>111,104</u>		<u>136,053</u>	
		<u>111,104</u>		<u>136,053</u>	
CURRENT LIABILITIES:					
Trade creditors and accruals		<u>2,793</u>		<u>2,466</u>	
		<u>2,793</u>		<u>2,466</u>	
			<u>108,311</u>		<u>133,587</u>
			<u>108,405</u>		<u>133,696</u>
REPRESENTED BY GENERAL FUND:					
Unrestricted funds			<u>108,405</u>		<u>133,696</u>

The accounts were approved by the committee on (date) and signed on their behalf

J E Borley
Chairman

K. Kenderdine
Secretary

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

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention as modified by the revaluation of investment assets and are in accordance with applicable accounting standards, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP).

Recognition of incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income and rental income

Income from investments is included in the SOFA in the year in which it is receivable.

Resources expended

Investments is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

Investments

Investments are included at market value at the end of the year.

Gains and losses on disposal and revaluation of investments are charged or credited to the SOFA.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings 25% reducing balance

2. FUND

The charity has only one general fund, the purpose of which is unrestricted.

3. INVESTMENTS

	2024	2023
Market Value at 1 January 2024 and 31 December 2024	<u>50</u>	<u>50</u>
Historical cost at 31 December 2024	<u><u>50</u></u>	<u><u>50</u></u>

UK Listed investments are represented by:

Investment trust and unit trusts	<u><u>50</u></u>	<u><u>50</u></u>
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. TANGIBLE FIXED ASSET

	Fixtures & Fittings £	Total £
COST		
At 1st January 2024	4,296	4,296
Additions	-	-
Disposals	-	-
	<u>4,296</u>	<u>4,296</u>
At 31st December 2024	<u>4,296</u>	<u>4,296</u>
DEPRECIATION		
At 1st January 2024	4,237	4,237
Charge for the year	15	15
Eliminated on disposal	-	-
	<u>4,252</u>	<u>4,252</u>
At 31st December 2024	<u>4,252</u>	<u>4,252</u>
NET BOOK VALUE		
At 31st December 2024	<u><u>44</u></u>	<u><u>44</u></u>

At 31st December 2023	<u>59</u>	<u>59</u>
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5. SURPLUS/(DEFICIT)

	2024 £	2023 £
The surplus/(deficit) is stated after charging:		
Independent examiners fees	<u><u>300</u></u>	<u><u>300</u></u>

6. EMPLOYEES

The trustees give freely of their time and no remuneration is paid. There are no employees with emoluments of £60,000 or over. There were no employees during this period (2023: NIL).

	2024 £	2023 £
Gross Salaries	-	-
Employers National Insurance	-	-
	<u>-</u>	<u>-</u>

7. CONTROLLING PARTY

The charity is controlled by the Board of Trustees, which is controlled by the board of The Royal Society for the Prevention of Cruelty to Animals, a charity registered in England and Wales.