

**Charity Registration No. 205930**

**RSPCA WORCESTER AND MID-WORCESTERSHIRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary
Mr A Jenkins	(Appointed 17/06/2024)
Mrs T Smith	(Appointed 18/03/2024)
Ms K Gale	(Appointed 18/03/2024)

**Charity number** 205930

**Registered office** The Holdings  
Holdings Lane  
Kempsey  
WR5 3FP

**Independent examiner** Kendall Wadley LLP  
Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

**Bankers** Lloyds Bank Plc  
4 The Cross  
Worcester  
WR1 3PY

**Solicitors** Hallmark Whatley Hulme Solicitors  
3,4 & 5 Sansome Place  
Worcester  
WR1 1UQ

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# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

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# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

### **Objectives and activities**

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals by bringing prosecutions. This work is key to the "prevention or suppression of cruelty" part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

In the year we have operated pet food banks. This benefits the public in aiding them to keep much loved pets in their care throughout the economic crisis.

# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

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

### **Achievements and performance**

In 2024 the long-awaited dog kennels neared completion following some minor sets backs. We now have 5 kennels ready for occupancy. Currently we are erecting fencing around the dog isolation block. Further fencing of the dog kennels is to follow.

We have added a new rabbit isolation block to aid with the ongoing rescue of rabbits.

We have operated a pet food bank from our Bromsgrove fundraising shop for several years now and will continue with that into 2025. This is to aid those pet owners who are struggling financially.

We have again a full year of fundraising events to generate the much-needed funding to continue our welfare work, and progression of the centre.

In 2024 we rehomed 9 dogs (8 in 2023), 328 cats (357 in 2023) and 55 miscellaneous animals (95 in 2023).

We neutered 333 animals (330 in 2023), microchipped 283 (335 in 2023) and provided the owners of 60 animals with welfare vouchers (57 in 2023).

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

### **Financial review**

Incoming resources totalled £976,756 (£404,408 in 2023), including legacies of £516,084. Expenditure in the year amounted to £423,865 (£378,985 in 2023). There was a £3 gain on investments. This resulted in a surplus of £552,894 (25,424 in 2023).

We have seen our fixed assets rise in year by £55,215.

As at 31 December 2024 the Branch had reserves of £2,576,004 including restricted reserves of £62,593 and designated reserves of £2,513,411. Included within the designated reserve is the operating fund of £921,447 (£382,795 in 2023) which has improved considerably because of the legacies.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Financial procedures are in place for the Branch and these are reviewed annually.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 10 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the two shops is delegated to the Shop Managers, who report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Elston	(Resigned 07/02/2024)
Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary
Ms K Gale	(Appointed on 18/03/2024)
Mrs T Smith (Co-opted)	(Appointed on 18/03/2024)
Mr A Jenkins (Co-opted)	(Appointed on 17/06/2024)

The trustees' report was approved by the Board of Trustees.

Mrs G Haynes (Chairperson)

Trustee

Dated: 28 April 2025



# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

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I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2024.

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

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

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

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

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

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

  
**Elizabeth Needham ACA CTA (VAT)**  
Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 28 April 2025



# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

### Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
<b>Income from:</b>						
Donations and legacies	3	696,464	58,678	60	755,202	179,103
Charitable activities	4	-	5,000	83,209	88,209	53,671
Other trading activities	5	122,361	-	-	122,361	168,060
Investments	6	10,752	232	-	10,984	3,574
<b>Total income</b>		<b>829,577</b>	<b>63,910</b>	<b>83,269</b>	<b>976,756</b>	<b>404,408</b>
<b>Expenditure on:</b>						
Raising funds	7	81,374	-	-	81,374	90,210
Charitable activities	8	49,875	37,291	255,325	342,491	288,775
<b>Total expenditure</b>		<b>131,249</b>	<b>37,291</b>	<b>255,325</b>	<b>423,865</b>	<b>378,985</b>
Net gains on investments	12	3	-	-	3	1
<b>Net income</b>		<b>698,331</b>	<b>26,619</b>	<b>(172,056)</b>	<b>552,894</b>	<b>25,424</b>
Gross transfers between funds	14	(698,331)	(41,589)	739,920	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>(14,970)</b>	<b>567,864</b>	<b>552,894</b>	<b>25,424</b>
Fund balances at 1 January 2024		-	77,563	1,945,547	2,023,110	1,997,686
<b>Fund balances at 31 December 2024</b>		<b>-</b>	<b>62,593</b>	<b>2,513,411</b>	<b>2,576,004</b>	<b>2,023,110</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
		2023 £	2023 £	2023 £	2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	125,936	53,107	60	179,103
Charitable activities	4	-	-	53,671	53,671
Other trading activities	5	167,657	403	-	168,060
Investments	6	3,408	166	-	3,574
<b>Total income</b>		<b>297,001</b>	<b>53,676</b>	<b>53,731</b>	<b>404,408</b>
<b>Expenditure on:</b>					
Raising funds	7	90,210	-	-	90,210
Charitable activities	8	30,589	30,967	227,219	288,775
<b>Total expenditure</b>		<b>120,799</b>	<b>30,967</b>	<b>227,219</b>	<b>378,985</b>
Net gains on investments	12	1	-	-	1
<b>Net income / (expenditure)</b>		<b>176,203</b>	<b>22,709</b>	<b>(173,488)</b>	<b>25,424</b>
Gross transfers between funds	14	(176,203)	(245,410)	421,613	-
<b>Net movement in funds</b>		<b>-</b>	<b>(222,701)</b>	<b>248,125</b>	<b>25,424</b>
Fund balances at 1 January 2023		-	300,264	1,697,422	1,997,686
<b>Fund balances at 31 December 2023</b>		<b>-</b>	<b>77,563</b>	<b>1,945,547</b>	<b>2,023,110</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	15	1,591,964		1,562,752	
Investments	16		22		19
		<u>1,591,986</u>		<u>1,562,771</u>	
<b>Current assets</b>					
Debtors	18	99,769		26,785	
Cash at bank and in hand		929,457		492,948	
		<u>1,029,226</u>		<u>519,733</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(45,208)</u>		<u>(59,394)</u>	
Net current assets			984,018		460,339
<b>Total net assets</b>		<u>2,576,004</u>		<u>2,023,110</u>	
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	22	<u>2,513,411</u>		<u>1,945,547</u>	
Total unrestricted funds		2,513,411		1,945,547	
Restricted funds	23	62,593		77,563	
		<u>2,576,004</u>		<u>2,023,110</u>	

The accounts were approved by the Trustees on 28 April 2025

Mrs G Haynes (Chairperson)



# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		480,740		32,456
<b>Investing activities</b>					
Purchase of tangible fixed assets		(55,215)		(247,441)	
Investment income received		10,984		3,574	
<b>Net cash used in investing activities</b>			(44,231)		(243,867)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			436,509		(211,411)
Cash and cash equivalents at beginning of year			492,948		704,359
<b>Cash and cash equivalents at end of year</b>			929,457		492,948

# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **1 Accounting policies**

#### **Company information**

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales charity number: 205930). Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011, "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) Section 1A" (as amended for accounting periods commencing from 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).. The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds represent fixed assets. The purposes and uses of the restricted funds are set out in the notes to the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	50 Years Straight Line
Kennels	50 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years Straight Line
Marquee and caravan	10 Years Straight Line
Rabbit unit	16 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Rabbit unit is not yet complete and therefore depreciation has not been charged in the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of twelve months or less.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

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

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

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2024 £	Total 2023 £
Donations and gifts	153,564	58,678	60	212,302	101,652
Legacies receivable	516,084	-	-	516,084	54,357
Donated goods and services	5,000	-	-	5,000	-
Door to door campaigns	21,816	-	-	21,816	23,094
	<u>696,464</u>	<u>58,678</u>	<u>60</u>	<u>755,202</u>	<u>179,103</u>
<b>For the year ended 31 December 2023</b>	<u>125,936</u>	<u>53,107</u>	<u>60</u>		<u>179,103</u>

### 4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2024 £	Total 2023 £
Sale of goods	4,394	404	4,798	4,419
Adoption fees	26,025	2,805	28,830	32,160
RSPCA Care Contribution	35,089	-	35,089	5,237
Recharges to other branches	537	13,955	14,492	11,855
Donations	5,000	-	5,000	-
	<u>71,045</u>	<u>17,164</u>	<u>88,209</u>	<u>53,671</u>
Analysis by fund				
Restricted funds	5,000	-	5,000	
Designated (Unrestricted funds)	66,045	17,164	83,209	
	<u>71,045</u>	<u>17,164</u>	<u>88,209</u>	
<b>For the year ended 31 December 2023</b>				
Designated (Unrestricted funds)	<u>50,707</u>	<u>2,964</u>		<u>53,671</u>



# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Other trading activities

	Unrestricted General fund £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising	9,092	-	9,092	9,184
Other trading income - shop	113,269	-	113,269	158,876
Other trading activities	122,361	-	122,361	168,060
<b>For the year ended 31 December 2023</b>	<b>167,657</b>	<b>403</b>		<b>168,060</b>

### 6 Investments

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable	10,752	232	10,984	3,574
<b>For the year ended 31 December 2023</b>	<b>3,408</b>	<b>166</b>		<b>3,574</b>

### 7 Raising funds

	2024 £	2023 £
<u>Trading costs</u>		
Charity shops staff costs	48,687	56,041
Rent	25,152	22,750
Rates	1,146	1,842
Electricity	1,961	3,795
Repairs and maintenance	80	144
Insurance	615	532
Till costs	2,479	2,967
Telephone	1,254	609
Bank charges	-	306
Sundry	-	343
Professional fees	-	834
Equipment expenses	-	47
	<b>81,374</b>	<b>90,210</b>

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	-	-	129,124	-	129,124	111,857
Depreciation	-	-	26,001	-	26,001	17,005
Veterinary services	75,619	10,160	-	-	85,779	84,745
Support costs	-	-	11,984	-	11,984	11,508
Welfare	897	1,540	-	-	2,437	2,104
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>-</u>	<u>255,325</u>	<u>227,219</u>
Share of support costs (see note 9)	-	-	-	84,016	84,016	58,406
Share of governance costs (see note 9)	-	-	-	3,150	3,150	3,150
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>87,166</u>	<u>342,491</u>	<u>288,775</u>
<b>Analysis by fund</b>						
Unrestricted funds	-	-	-	49,875	49,875	
Restricted funds	-	-	-	37,291	37,291	
Designated fund	76,516	11,700	167,109	-	255,325	
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>87,166</u>	<u>342,491</u>	
<b>For the year ended 31 December 2023</b>						
Unrestricted funds	-	-	-	30,589		30,589
Restricted funds	-	-	-	30,967		30,967
Designated funds	75,858	10,991	140,370	-		227,219
	<u>75,858</u>	<u>10,991</u>	<u>140,370</u>	<u>61,556</u>		<u>288,775</u>

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	12,518	-	12,518	11,169	
Operating lease charges	2,564	-	2,564	5,146	
Regional contribution	551	-	551	551	
Rates	712	-	712	2,720	
Insurance	2,673	-	2,673	2,079	
Electricity	11,001	-	11,001	6,196	
Repairs to property and equipment	15,997	-	15,997	6,177	
Postage, stationery and advertising	1,171	-	1,171	1,543	
Telephone	2,082	-	2,082	3,154	
Bank charges	764	-	764	477	
Sundry	2,791	-	2,791	5,969	
Professional fees	22,135	-	22,135	6,214	
Equipment	7,740	-	7,740	5,722	
Till costs	1,317	-	1,317	1,289	
	-	-	-	-	
Accountancy	-	3,150	3,150	3,150	Governance
	<u>84,016</u>	<u>3,150</u>	<u>87,166</u>	<u>61,556</u>	
Analysed between					
Charitable activities	<u>84,016</u>	<u>3,150</u>	<u>87,166</u>	<u>61,556</u>	

Governance costs includes payments to the accountants of £3,150 (2023: £3,150) for independent examination fees.

### 10 Trustees

A total of £65 (2023: £21) was reimbursed to two members (2023: one member) of the Managing Committee in the year. This represents direct re-imburement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration and re-homing facility	7	6
Charity shops	3	4
	<u>10</u>	<u>10</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	179,967	171,136
Social security costs	7,289	5,259
Other pension costs	3,073	2,671
	<u>190,329</u>	<u>179,066</u>

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

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

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	<u>3</u>	<u>1</u>

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# **RSPCA WORCESTER AND MID-WORCESTERSHIRE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **14 Transfers**

2024:

A transfer of £41,589 has been made from restricted funds to unrestricted funds this consists of £11,564 kennels and £30,025 rabbit iso monies spend.

A transfer of £55,215 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds £684,705 are designated to the operating fund for the forthcoming period.

2023:

A transfer of £245,410 has been made from restricted funds to unrestricted funds this consists of £243,086 kennels and £2,324 marquees monies spend.

A transfer of £247,439 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds £174,174 are designated to the operating fund for the forthcoming period.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15	Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment	Motor vehicles	Marquee and caravan	Rabbit unit	Total
		£	£	£	£	£	£	£	£	£	£
	<b>Cost</b>										
	At 1 January 2024	922,694	194,744	346,460	145,229	21,738	25,830	13,084	12,130	-	1,681,909
	Additions	-	-	10,414	-	-	1,150	-	11,930	31,721	55,215
	At 31 December 2024	922,694	194,744	356,874	145,229	21,738	26,980	13,084	24,060	31,721	1,737,124
	<b>Depreciation</b>										
	At 1 January 2024	-	3,895	-	59,493	21,738	19,101	13,084	1,846	-	119,157
	Depreciation charged in the year	-	3,895	8,926	9,078	-	2,891	-	1,213	-	26,003
	At 31 December 2024	-	7,790	8,926	68,571	21,738	21,992	13,084	3,059	-	145,160
	<b>Carrying amount</b>										
	At 31 December 2024	922,694	186,954	347,948	76,658	-	4,988	-	21,001	31,721	1,591,964
	At 31 December 2023	922,694	190,849	346,460	85,736	-	6,729	-	10,284	-	1,562,752

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

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

### 16 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2024	19
Valuation changes	3
At 31 December 2024	22
<b>Carrying amount</b>	
At 31 December 2024	22
At 31 December 2023	19

17 Financial instruments	2024 £	2023 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	22	19

18 Debtors	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	9,561	12,376
Other debtors	84,784	12,034
Prepayments and accrued income	5,424	2,375
	99,769	26,785

19 Creditors: amounts falling due within one year	Notes	2024 £	2023 £
Deferred income	20	10,000	-
Trade creditors		24,059	39,306
Accruals		11,149	20,088
		45,208	59,394

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

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

### 20 Deferred income

	2024 £	2023 £
Other deferred income	10,000	-

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	10,000	-
Movements in the year:		
Deferred income at 1 January 2024	-	29,792
Released from previous periods	-	(29,792)
Resources deferred in the year	10,000	-
Deferred income at 31 December 2024	10,000	-

Deferred income relates to monies received in relation to Kennels staff.

### 21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,073	2,671

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.



# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 22 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at 1 January 2023	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 1 January 2024	Movement in funds Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£		£	£	£	£	£
General Fixed Asset Designated Fund	1,332,314	-	(17,005)	247,439	1,562,748	-	(26,003)	55,215	1,591,964
Operating Fund	365,108	53,731	(210,214)	174,174	382,799	83,269	(229,322)	684,705	921,447
	<u>1,697,422</u>	<u>53,731</u>	<u>(227,219)</u>	<u>421,613</u>	<u>1,945,547</u>	<u>83,269</u>	<u>(255,325)</u>	<u>739,920</u>	<u>2,513,411</u>

General Fixed Assets Designated Fund: The charity assigns fixed assets held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023	Movement in funds			Transfers 1 January 2024	Balance at 1 January 2024	Movement in funds			Transfers	Balance at 31 December 2024
	£	Incoming resources	Resources expended	£		£	Incoming resources	Resources expended	£		£
The Holdings - Kennels	287,275	13,859	-	-	(243,086)	58,048	8,390	(1,080)	(11,564)	53,794	
Newsquest grant - Cat toys	2,789	-	-	-	-	2,789	-	-	-	2,789	
Staff	-	29,792	(29,792)	-	-	-	34,000	(34,000)	-	-	
Rabbit ISO	-	10,025	-	-	-	10,025	20,000	-	(30,025)	-	
Income from Charitable Trust	10,200	-	(1,175)	-	(2,324)	6,701	-	(1,309)	-	5,392	
CE Marathon	-	-	-	-	-	-	1,520	(902)	-	618	
	300,264	53,676	(30,967)	(245,410)	77,563		63,910	(37,291)	(41,589)	62,593	

The Holdings - Kennels: Monies received for building kennels at The Holdings.

A grant was received from Newsquest for purchases of cat toys.

Donation received for Rabbit Isolation Unit (ISO).

Income was received from a Charitable Trust for specific fundraising activities.

CE Marathon is funds raised for animal requirements identified by staff.

# RSPCA WORCESTER AND MID-WORCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 24 Analysis of net assets between funds

	Restricted funds	Designated funds	Total
	2024	2024	2024
	£	£	£
<b>Fund balances at 31 December 2024 are represented by:</b>			
Tangible assets	-	1,591,964	1,591,964
Investments	-	22	22
Current assets/(liabilities)	62,593	921,425	984,018
	<u>62,593</u>	<u>2,513,411</u>	<u>2,576,004</u>
	Restricted funds	Designated funds	Total
	2023	2023	2023
	£	£	£
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	-	1,562,752	1,562,752
Investments	-	19	19
Current assets/(liabilities)	77,563	382,776	460,339
	<u>77,563</u>	<u>1,945,547</u>	<u>2,023,110</u>

### 25 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £24,177 (2023: £11,177) from the RSPCA Society. At the year end the amount due to the Society amounted to £5,024 (2023: £2,534).

### 26 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	552,894	25,424
Adjustments for:		
Investment income recognised in statement of financial activities	(10,984)	(3,574)
Fair value gains and losses on investments	(3)	(1)
Depreciation and impairment of tangible fixed assets	26,001	17,005
Movements in working capital:		
(Increase) in debtors	(72,982)	(1,385)
(Decrease)/increase in creditors	(24,186)	24,779
Increase/(decrease) in deferred income	10,000	(29,792)
<b>Cash generated from operations</b>	<u>480,740</u>	<u>32,456</u>

