

RSPCA SHROPSHIRE BRANCH

Financial Statements

31 December 2023

E P ACCOUNTANCY SERVICES

Accountants & Independent Examiner's
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Financial Statements

Year ended 31 December 2023

	Page
Trustees' annual report	1
Independent Examiner's report to the members	9
Statement of financial activities	11
Statement of financial position	12
Notes to the financial statements	13

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report

Year ended 31 December 2023

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

Reference and administrative details

Registered charity name RSPCA SHROPSHIRE BRANCH

Charity registration number 225814

Principal office Gonsal Farm
Dorrington
Shrewsbury
SY5 7ET

The trustees

Mr P Cockayne	(Resigned 14 June 2023)
Ms N Croome	
Ms A Gabbitas	
Ms K Parker	(Resigned 14 June 2023)
Ms J Phillips	
Miss J Stringer, Chair	
Ms A Wignall	

Accountants

E P Accountancy Services
Accountants & Independent Examiner's
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Introduction

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2023 to 31 December 2023. The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

The branch completed its third year following the charity moving back into local administration in 2021. Two of the seven trustees from the previous year resigned at the AGM in 2023. Five trustees were appointed by charity members at the AGM in 2023, all of whom continued from the previous year.

Objectives and activities

a. Policies and objectives

The objects of the Branch are to promote the work and objects of the National RSPCA (Royal Society for the Prevention of Cruelty to Animals (219099)) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the branch (Shropshire), in accordance with the policies of the National RSPCA.

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 the revised public benefit guidance published by the Commission.

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 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.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need within the Shropshire region.

We provide subsidised neutering and veterinary care for companion animals belonging to people who live in the branch area on means-tested benefits. This work helps to control animal populations through neutering, and benefits those on means-tested benefits by giving them financial help to obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

Within the terms of our governing document, we support the National RSPCA, and other local animal welfare charities through providing funds. In 2023, we made donations totalling £6,000 to Cuan Wildlife Rescue (registered charity number 1096812) – a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area. We also paid a Branch Contribution of £1,378 (2022: £1,378) to the National RSPCA's Regional Fund.

We provide volunteering opportunities for those who wish to support our work, including home visiting, volunteer drivers and fundraising. In 2023, our focus remained on volunteer recruitment including volunteer trustee positions.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats and small animals, including pets whose owners suffer ill health or financial difficulties or pass away.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

We rehome cats, rabbits and guinea pigs currently in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a 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 interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

Achievements and performance

a. Main achievements of the Charity

In 2023, rehoming figures decreased and we continued with rehoming of small animals. Throughout 2023, the branch had to limit the number of cat pens available due to rising overall costs and needing to maintain a stable financial position. We rehabilitated and rehomed 159 cats, 7 rabbits and 3 guinea pigs in 2023, compared to 236 cats and 2 rabbits in 2022.

The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2023. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. In 2023, there were 1,054 cats neutered (573 females and 481 males) using the scheme within the Shropshire branch area. There were a total of 10,320 cats neutered through the West Midlands Cat Neutering and Microchipping Scheme in 2023, an increase from 8,567 cats neutered in 2022.

We hope that the combination of the neutering and microchipping scheme and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

2023, we issued vouchers to support with financial assistance towards the neutering costs for 29 owned dogs, 7 cats and 8 rabbits, in 2022 we issued 25 vouchers towards the neutering of 21 owned dogs and 4 rabbits.

This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 57 animals – 34 dogs, 21 cats and 2 rabbits in 2023 (61 animals – 37 dogs, 22 cats and 2 other animals in 2022).

Financial review

a. Financial review of the year

In 2023, RSPCA Shropshire Branch received £23,443 from the Door to Door grant from the National RSPCA (2022: £23,218). Adoption fees made up most of the remainder of the branch's income (2023: £9,151; 2022: £12,600), in addition to membership subscriptions and donations from members of the public (2023: £5,580; 2022: £10,142) and fundraising events (2023: £5,109; 2022: £2,324). The branch received £1,238 (2022: £10,515) from money kindly left to the branch. Included in other income is £1,408 from the Proceeds of Crime (2022: £49,791), which relates to the previous fraud committed against the charity.

The branch's expenditure in 2023 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £101,072 (2022: 112,281) being spent on their veterinary treatment, private boarding costs and related costs. Direct Animal Welfare is for financial assistance (as explained in the objectives) and amounted to £17,380 for 2023 (2022: £6,077). The RSPCA Shropshire Branch's net expenditure over income was £99,823 (2022: £37,006). We will be looking into finding sustainable sources of income for the branch over the coming years to drive predictable income up and allow for growth within Shropshire.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Branch holds reserves in order that the levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Total closing funds at year end 2023 are £245,270 (2022: £345.093). All funds held are classified as unrestricted funds.

Reserves in this context means funds that are freely available for the Branch's general purposes after all commitments are met.

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £244,073 at the year-end (2022: £343,562). This level slightly exceeds our planned reserves of 18 months expenditure, standing at 19 months at this year's level of expenditure.

Given the reduced level of free reserves, the branch will continue to explore sustainable income methods. Reductions in expenditure may also need to be considered in order to align more closely with our sustainable income figures.

Structure, governance and management

a. Constitution Royal Society for the Prevention of Cruelty to Animals

Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

b. Methods of appointment or election of Trustees

We use a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites.

The Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 5 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM - these 3 people do not need to hold Branch membership (but they must not be members of another Branch, nor people who received less than 50% of the vote at the last committee election).

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of the resources of the Branch. The Trustees consider that there are systems in place to mitigate the impact any risks may have on the future activities of the Branch.

The Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 19/06/24

N Croome
N Croome (Jun 19, 2024 10:15 GMT+1)
.....
Ms Natalie Croome
(Trustee)

RSPCA SHROPSHIRE BRANCH

Independent Examiner's Report to the Members of RSPCA SHROPSHIRE BRANCH

Year ended 31 December 2023

Opinion

We have examined the financial statements of RSPCA SHROPSHIRE BRANCH for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of 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 charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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.

Basis of report

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the examination, we have not identified material misstatements in the trustees' report.

RSPCA SHROPSHIRE BRANCH

Independent Examiner's Report to the Members of RSPCA SHROPSHIRE BRANCH

Year ended 31 December 2023

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate 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 examination.

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

Use of our report

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



Emma-Jayne Plant *MAAT CIPPdip*

Dated: 19.06.2024

E P Accountancy Services
Accountants & Independent Examiner
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Statement of Financial Activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Total funds £	2022 Total funds £
	Note			
Income and endowments				
Donations and legacies	4	5,507	5,507	19,303
Charitable activities	5	33,905	33,905	37,172
Other trading activities	6	5,109	5,109	2,324
Investment income	7	1,047	1,047	78
Other income	8	2,742	2,742	51,069
Total income		<u>48,310</u>	<u>48,310</u>	<u>109,946</u>
Expenditure				
Expenditure on charitable activities	9,10	148,133	148,133	146,952
Total expenditure		<u>148,133</u>	<u>148,133</u>	<u>146,952</u>
Net expenditure and net movement in funds		<u>(99,823)</u>	<u>(99,823)</u>	<u>(37,006)</u>
Reconciliation of funds				
Total funds brought forward		345,093	345,093	382,099
Total funds carried forward		<u>245,270</u>	<u>245,270</u>	<u>345,093</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	1,197	1,531
Current assets			
Debtors	16	742	647
Cash at bank and in hand		249,660	359,032
		<u>250,402</u>	<u>359,679</u>
Creditors: amounts falling due within one year	17	6,329	16,117
Net current assets		<u>244,073</u>	<u>343,562</u>
Total assets less current liabilities		<u>245,270</u>	<u>345,093</u>
Net assets		<u>245,270</u>	<u>345,093</u>
Funds of the charity			
Unrestricted funds		<u>245,270</u>	<u>345,093</u>
Total charity funds	19	<u>245,270</u>	<u>345,093</u>

These financial statements were approved by the board of trustees, authorised and signed on behalf of the board by:

Date: 19/06/24

N Croome
N Croome (Jun 19, 2024 10:15 GMT+1)
.....

Ms Natalie Croome
(Trustee)

The notes on pages 13 to 21 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

1. General information

The objects of the charity are to promote the work and objects of the National RSPCA – to promote kindness and to prevent the cruelty to animals. The address of the principal office is Gonsal Farm, Dorrington, Shrewsbury, Shropshire, SY5 7ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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 financial statements are prepared in sterling, which is the functional currency of the entity.

Fund accounting

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

Incoming resources

All incoming resources are 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 and entitlement is established.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

- Income from donated goods is measured at the 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.

Resources expended

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 to on a reasonable, justifiable and consistent basis.

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 notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets costing £250 or more are capitalised.

Depreciation

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:

Plant and machinery - 20% straight line

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, It is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

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.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations	4,269	4,269	8,788	8,788
Legacies	1,238	1,238	10,515	10,515
	<u>5,507</u>	<u>5,507</u>	<u>19,303</u>	<u>19,303</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Door to door collections	23,443	23,443	23,218	23,218
Subscriptions, regular giving	1,311	1,311	1,354	1,354
Rehoming fees	9,151	9,151	12,600	12,600
	<u>33,905</u>	<u>33,905</u>	<u>37,172</u>	<u>37,172</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	5,109	5,109	2,324	2,324

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	1,047	1,047	78	78

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Insurance commission	–	–	122	122
Proceeds of Crime income	1,408	1,408	49,791	49,791
Other incoming resources	1,334	1,334	1,156	1,156
	<u>2,742</u>	<u>2,742</u>	<u>51,069</u>	<u>51,069</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct Costs	124,452	124,452	124,041	124,041
Support costs	23,681	23,681	22,911	22,911
	<u>148,133</u>	<u>148,133</u>	<u>146,952</u>	<u>146,952</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable Activity	<u>124,452</u>	<u>23,681</u>	<u>148,133</u>	<u>146,952</u>

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of costs

A) Analysis of Direct costs

	Cattery fees	Rehoming cats	Direct animal welfare	Donations to animal welfare	Foster costs	Total 2023	Total 2022
	£	£	£	£	£	£	£
Direct costs	45,854	54,124	17,380	6,000	1,094	124,452	124,041
	=====	=====	=====	=====	=====	=====	=====

B) Analysis of support costs

	Staff Costs	Volunteer mileage and other expenses	Central office annual quota	Legal admin expenses	Insurance	Telephone
	£	£	£	£	£	£
Support costs	15,193	2,114	1,378	35	730	316
	=====	=====	=====	=====	=====	=====

	Sundry expenses	Office and administration	Professional fees	Governance costs	Total 2023	Total 2022
	£	£	£	£	£	£
Support costs	1,470	662	1,449	334	23,681	22,911
	=====	=====	=====	=====	=====	=====

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	334	144
	=====	=====

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	15,000	12,363
Employer contributions to pension plans	194	164
	<hr/>	<hr/>
	15,194	12,527
	<hr/>	<hr/>

The average head count of employees during the year was 2 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2023 and 31 December 2023	1,675
	<hr/>
Depreciation	
At 1 January 2023	144
Charge for the year	334
	<hr/>
At 31 December 2023	478
	<hr/>
Carrying amount	
At 31 December 2023	1,197
	<hr/>
At 31 December 2022	1,531
	<hr/>

16. Debtors

	2023	2022
	£	£
Prepayments and accrued income	742	647
	<hr/>	<hr/>

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,305	14,197
Accruals and deferred income	1,024	1,920
	<u>6,329</u>	<u>16,117</u>

18. 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 £194 (2022: £164).

19. Analysis of charitable funds

Unrestricted funds

	1 January 2023	Income	Expenditure	31 Dec 2023
	£	£	£	£
General funds - all funds	<u>345,093</u>	<u>48,310</u>	<u>(148,133)</u>	<u>245,270</u>

	1 January 2022	Income	Expenditure	31 Dec 2022
	£	£	£	£
General funds - all funds	<u>382,099</u>	<u>109,946</u>	<u>(146,952)</u>	<u>345,093</u>

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,197	1,197
Current assets	250,402	250,402
Creditors less than 1 year	(6,329)	(6,329)
Net assets	245,270	245,270

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,531	1,531
Current assets	359,679	359,679
Creditors less than 1 year	(16,117)	(16,117)
Net assets	345,093	345,093