

**RSPCA SHROPSHIRE BRANCH**

**Financial Statements**

**31 December 2024**

**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 2024**

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# RSPCA SHROPSHIRE BRANCH

## Trustees' Annual Report

### Year ended 31 December 2024

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

#### Reference and administrative details

<b>Registered charity name</b>	RSPCA SHROPSHIRE BRANCH
<b>Charity registration number</b>	225814
<b>Principal office</b>	Gonsal Farm Dorrington Shrewsbury SY5 7ET

#### The trustees

Ms L Bedford	(Appointed 26 June 2024)
Ms N Croome	(Resigned 26 June 2024)
Ms A Gabbittas	(Resigned 26 June 2024)
Ms S M Mitchell	(Appointed 26 June 2024)
Ms J Phillips	
Ms E Prestwich	(Appointed 11 December 2024)
Ms S Robertson	(Appointed 26 June 2024)
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 2024**

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### **Introduction**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024. 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 fourth year following the charity moving back into local administration in 2021. Two of the trustees from the previous year resigned at the AGM in 2024. Five trustees were appointed by charity members at the AGM in 2024, all of whom continued from the previous year. A further two trustees were co-opted during 2024.

### **Objectives and activities**

#### **a. Policies and objectives**

The objectives of the Branch are to promote the work and objectives 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.

#### **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.

# RSPCA SHROPSHIRE BRANCH

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

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Within the terms of our governing document, we support the National RSPCA. We paid a Branch Contribution of £1,378 (2023: £1,378) to the National RSPCA's Regional Fund.

We provide volunteering opportunities for those who wish to support our work, including fostering, fundraising and general activity. In 2024, our focus remained on volunteer recruitment including volunteer trustee positions, the branch recruited a new Treasurer, however, the Branch Secretary position remains vacant.

During the year, the branch trustees reviewed the financial position of the branch to look at how branch animal space could be best utilised to support the intake of cats that need rescuing, rehabilitating and rehoming.

#### **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 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 2024, rehoming figures decreased and we continued with rehoming of small animals. Throughout 2024, the branch had to limit the number of cat pens available due to rising overall costs and needing to maintain a stable financial position. This was reviewed during the year and the branch increased the number of pens due to demand. This is regularly reviewed with the aim to potentially increasing again. We rehabilitated and rehomed 86 cats and 1 rabbit in 2024, compared to 159 cats, 7 rabbits and 3 guinea pigs in 2023.

The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 stopped during 2024. The scheme allowed 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. The branch continued to offer neutering to pet owners in Shropshire that met the branch criteria.

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# RSPCA SHROPSHIRE BRANCH

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

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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 2024, we issued vouchers to support with financial assistance towards the neutering costs for 47 owned dogs, 136 cats and 5 rabbits, in 2023 we issued 44 vouchers towards the neutering of 29 owned dogs, 7 cats and 8 rabbits. The increase towards neutering costs was largely due to the joint funded scheme being withdrawn but also due to increased demand from members of the public within the branch area.

This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 45 animals – 23 dogs, 19 cats and 3 rabbits in 2024 (57 animals – 34 dogs, 21 cats and 2 rabbits in 2023).

#### Financial review

##### a. Financial review of the year

In 2024, RSPCA Shropshire Branch received £21,816 from the Door-to-Door grant from the National RSPCA (2023: £23,443). Adoption fees made up most of the remainder of the branch's income (2024: £5,550; 2023: £9,151), in addition to membership subscriptions and donations from members of the public (2024: £8,462; 2023: £5,580) and fundraising events (2024: £2,566; 2023: £5,109). The branch received £3,280 (2023: £1,238) from money kindly left to the branch. No further income received from Proceeds of Crime (2023: £1,408), which relates to the previous fraud committed against the charity. A significant VAT refund of £29,454 was received during the year as a result of work undertaken to identify unclaimed input VAT.

The branch's expenditure in 2024 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £49,040 (2023: 101,072) 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 £11,571 for 2024 (2023: £17,380). The RSPCA Shropshire Branch's net expenditure over income was £16,413 (2023: £99,823). We will continue to identify 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 preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### c. Reserves policy

# RSPCA SHROPSHIRE BRANCH

## Trustees' Annual Report *(continued)*

### Year ended 31 December 2024

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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 2024 are £228,857 (2023: £245,270). 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 £228,857 at the year-end (2023: £244,073). This level slightly exceeds our planned reserves of 18 months expenditure, standing at 23 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.

##### **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).

# **RSPCA SHROPSHIRE BRANCH**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2024**

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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 2024

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### Trustees' responsibilities statement

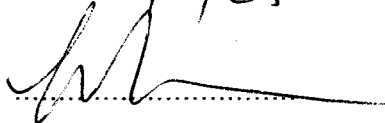
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:

20/5/25



Ms L Bedford  
(Trustee)

# **RSPCA SHROPSHIRE BRANCH**

## **Independent Examiner Report to the Members of RSPCA SHROPSHIRE BRANCH**

**Year ended 31 December 2024**

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### **Opinion**

We have examined the financial statements of RSPCA SHROPSHIRE BRANCH for the year ended 31 December 2024 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 2024 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.

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.

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# RSPCA SHROPSHIRE BRANCH

## Independent Auditor's Report to the Members of RSPCA SHROPSHIRE BRANCH *(continued)*

Year ended 31 December 2024

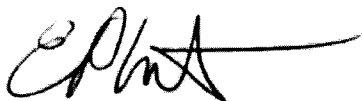
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### Use of our report

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: 27.05.2025



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 2024

		2024	2023
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	7,154	5,507
Charitable activities	5	31,954	33,905
Other trading activities	6	2,566	5,109
Investment income	7	1,357	1,047
Other income	8	34,302	2,742
<b>Total income</b>		<u>77,333</u>	<u>48,310</u>
<b>Expenditure</b>			
Expenditure on charitable activities	9,10	93,746	148,133
<b>Total expenditure</b>		<u>93,746</u>	<u>148,133</u>
<b>Net expenditure and net movement in funds</b>		<u>(16,413)</u>	<u>(99,823)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		245,270	345,093
<b>Total funds carried forward</b>		<u>228,857</u>	<u>245,270</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 19 form part of these financial statements.

# RSPCA SHROPSHIRE BRANCH

## Statement of Financial Position

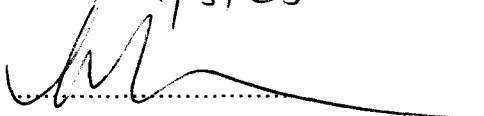
31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets		—	1,197
<b>Current assets</b>			
Debtors	15	3,795	742
Cash at bank and in hand		232,113	249,660
		<u>235,908</u>	<u>250,402</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>7,051</u>	<u>6,329</u>
<b>Net current assets</b>		<u>228,857</u>	<u>244,073</u>
<b>Total assets less current liabilities</b>		<u>228,857</u>	<u>245,270</u>
<b>Net assets</b>		<u>228,857</u>	<u>245,270</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>228,857</u>	<u>245,270</u>
<b>Total charity funds</b>	18	<u>228,857</u>	<u>245,270</u>

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

Dated:

27/1/25



Ms L Bedford  
(Trustee)

The notes on pages 13 to 19 form part of these financial statements.

# **RSPCA SHROPSHIRE BRANCH**

## **Notes to the Financial Statements**

**Year ended 31 December 2024**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. 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.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **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.
- 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.
- 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.

# RSPCA SHROPSHIRE BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 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.

### 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.

# **RSPCA SHROPSHIRE BRANCH**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2024**

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### **3. Accounting policies** *(continued)*

#### **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 2024

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	3,874	3,874	4,269	4,269
<b>Legacies</b>				
Legacies	3,280	3,280	1,238	1,238
	<u>7,154</u>	<u>7,154</u>	<u>5,507</u>	<u>5,507</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Door to door collections	21,816	21,816	23,443	23,443
Subscriptions and regular giving	4,588	4,588	1,311	1,311
Rehoming fees	5,550	5,550	9,151	9,151
	<u>31,954</u>	<u>31,954</u>	<u>33,905</u>	<u>33,905</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	2,566	2,566	5,109	5,109

### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	1,357	1,357	1,047	1,047

### 8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Proceeds of Crime income	—	—	1,408	1,408
Other incoming resources	34,302	34,302	1,334	1,334
	<u>34,302</u>	<u>34,302</u>	<u>2,742</u>	<u>2,742</u>

# RSPCA SHROPSHIRE BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Direct Costs	62,849	62,849	124,452	124,452
Support costs	30,897	30,897	23,681	23,681
	<u>93,746</u>	<u>93,746</u>	<u>148,133</u>	<u>148,133</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Charitable activity	<u>62,849</u>	<u>30,897</u>	<u>93,746</u>	<u>148,133</u>

### 11. Analysis of support costs

	Total 2024	Total 2023
	£	£
Support costs	<u>30,897</u>	<u>23,681</u>

### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>—</u>	<u>334</u>

### 13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	16,239	15,000
Employer contributions to pension plans	217	194
	<u>16,456</u>	<u>15,194</u>

The average head count of employees during the year was 2 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# RSPCA SHROPSHIRE BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	317	742
Other debtors	3,478	–
	<u>3,795</u>	<u>742</u>

### 15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,851	5,305
Accruals and deferred income	1,200	1,024
	<u>7,051</u>	<u>6,329</u>

### 16. 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 £217 (2023: £194).

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds - all funds	<u>245,270</u>	<u>77,333</u>	<u>(93,746)</u>	<u>228,857</u>

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

# RSPCA SHROPSHIRE BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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### 1. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—
Current assets	235,908	235,908
Creditors less than 1 year	(7,051)	(7,051)
<b>Net assets</b>	<u>228,857</u>	<u>228,857</u>

	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)
<b>Net assets</b>	<u>245,270</u>	<u>245,270</u>

# **RSPCA SHROPSHIRE BRANCH**

## **Management Information**

**Year ended 31 December 2024**

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**The following pages do not form part of the financial statements.**

# RSPCA SHROPSHIRE BRANCH

## Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	3,874	4,269
Legacies	<u>3,280</u>	<u>1,238</u>
	<u>7,154</u>	<u>5,507</u>
 <b>Charitable activities</b>		
Door to door collections	21,816	23,443
Subscriptions and regular giving	4,588	1,311
Rehoming fees	<u>5,550</u>	<u>9,151</u>
	<u>31,954</u>	<u>33,905</u>
 <b>Other trading activities</b>		
Fundraising events	<u>2,566</u>	<u>5,109</u>
 <b>Investment income</b>		
Bank interest	<u>1,357</u>	<u>1,047</u>
 <b>Other income</b>		
Proceeds of Crime income	–	1,408
Other incoming resources	<u>34,302</u>	<u>1,334</u>
	<u>34,302</u>	<u>2,742</u>
 <b>Total income</b>	<u><u>77,333</u></u>	<u><u>48,310</u></u>

# RSPCA SHROPSHIRE BRANCH

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	16,239	15,000
Pension costs	217	194
Rent	16,683	45,854
Rates and water	32,347	54,124
Light and heat	12,309	17,380
Repairs and maintenance	1,500	6,000
Insurance	422	1,824
Other motor/travel costs	1,833	2,114
Legal and professional fees	4,336	1,484
Telephone	332	316
Other office costs	474	662
Depreciation	—	334
Central office annual quota	1,378	1,378
Printing, postage and stationery	51	—
Sundry expenses	5,625	1,469
	<u>93,746</u>	<u>148,133</u>
<b>Total expenditure</b>	<u>93,746</u>	<u>148,133</u>
<b>Net expenditure</b>	<u>(16,413)</u>	<u>(99,823)</u>

# RSPCA SHROPSHIRE BRANCH

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Direct Costs</b>		
<i>Activities undertaken directly</i>		
Cattery fees	16,683	45,854
Rehoming cats	32,347	54,124
Direct animal welfare	12,309	17,380
Donations to animal and wildlife charities	1,500	6,000
Foster costs	10	1,094
	<u>62,849</u>	<u>124,452</u>
<b>Support costs</b>		
Staff costs	16,239	15,000
Pension cost	217	194
Insurance	412	730
Volunteer mileage and other expenses	1,833	2,114
Professional fees	4,336	1,484
Telephone	332	316
Office and administration	474	662
Governance costs	–	334
Central office annual quota	1,378	1,378
Printing, postage and stationery	51	–
Sundry expenses	5,625	1,469
	<u>30,897</u>	<u>23,681</u>
<b>Expenditure on charitable activities</b>	<u>93,746</u>	<u>148,133</u>