



Burton upon Trent & District Branch

Registered Charity No. 232234

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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RSPCA BURTON UPON TRENT & DISTRICT BRANCH
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Name	RSPCA Burton Upon Trent and District Branch
Charity Number	232234
Trustees	Mrs P Pratt – Resigned as chair on 22/05/24, still a trustee Mrs A Whitehurst – Appointed acting chair 18/03/25 Mr P Jackson – Appointed chair 22/05/24, resigned 10/03/25 Mrs L Ferguson Mrs M Pitchfork Mrs P Tyler Mrs L McDermott Mrs K Hartley-Dunn (Treasurer)
Animal Centre Manager Branch Manager/CEO	Mrs L Darling
Swadlincote Shop Manager	Mrs A Allen
Burton Shop Manager	Mrs J Richmond – Resigned 18/05/2024 Mrs A Davidson – Appointed 18/05/2024
Operations Co-Ordinator	Mr A Ashton
Registered Address	Hillfield Animal Home Hillfield Lane Stretton Staffordshire DE13 0BN
Accountants	Boffix & Co Accountancy Ltd 2 Charnwood Street Derby Derbyshire DE1 2GT

RSPCA BURTON UPON TRENT & DISTRICT BRANCH
LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

NatWest Bank
159 High Street
Burton Upon Trent
Staffordshire
DE14 1JG

The Co-Operative Bank
31 East Street
Derby
Derbyshire
DE1 2AL

Nationwide Bank
163 High Street
Burton-on-Trent
DE14 1JE

Objects and Public Benefit Statement

The RSPCA Burton upon Trent & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

The objects of the branch are to promote the work and objects of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with reference to the area of the Branch, in accordance with the policies of the Society.

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

Structure and Management

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

The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a full-time manager. Each of the two shops have their own manager and part time deputy manager.

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 other operational and business risks which the branch face and confirm that the majority of such risk are those concerned with Health and Safety.

Advancement of Animal Welfare

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

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public.

All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities Pursued for the Public Benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of Animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments to humankind as a whole.

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

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

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

We offer free animal care advice by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Achievements and Performance

In the year 2024 we have accepted 397 animals into our care, 286 cats, 80 dogs, 23 rabbits and 8 guinea pigs. We rehomed 269 cats, 82 dogs, 24 rabbits and 8 guinea pigs. We put to sleep 9 cats, 2 rabbits and 7 dogs, one dog died in the shelter and five cats.

In comparison to 2023, our income saw an increase, primarily driven by substantial legacy contributions. However, expenditures also rose, reflecting our commitment to maintaining high standards of animal care, including staffing and veterinary expenses. Furthermore, unforeseen property maintenance costs associated with the Swadlincote shop necessitated a strategic decision to relocate to a new premises within the town. This transition incurred one-time setup costs, which were absorbed to ensure the continuity of our presence and long-term financial stability. Additionally, in 2024, we enhanced our events revenue by implementing a schedule of smaller, more frequent fairs and events.

Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and this is something we need to keep under constant review. In summary the key risks are:

- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things

Financial activities during the year resulted in an increase in the level of reserves by £681,974. In 2023, reserves increased by £39,072. The increase in reserves relates to a £836k increase in income and an increase of £193k in costs. Reserves as at 31st December 2024 were £1,434,208 (£752,234 as at 1st January 2024).

It is important to highlight that, although reserves have grown substantially over the year, a significant portion of this increase is attributable to a legacy income provision, meaning the corresponding cash inflow has yet to be realised.

Future Plans

The main objective for the whole team will be to help to build financial sustainability for the branch, whilst improving the services we provide to both the community and to the animals we care for. The primary focus for 2025 is ensuring stability after the significant investment of time, resources and costs incurred during the 2024 project to relocate the Swadlincote shop.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. 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.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.**Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting

requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Boffix and Co Accountancy

2 Charnwood Street

Derby

DE1 2GT

Date:

RSPCA BURTON UPON TRENT & DISTRICT BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2024

		Un- Restricted Funds	Restricted Funds	Total 2024	Total 2023
	Notes	£	£	£	£
Incoming Resources:					
Donations and legacies	2	999,554		999,554	185,046
Charitable activities	3	176,017		176,017	145,340
Other trading activities	4	248,353		248,353	259,029
Investment income	5	3,527	48	3,575	2,121
		1,427,452	48	1,427,499	591,536
Resources Expended:					
Raising funds	6	219,411		219,411	125,086
Charitable activities	7	526,114	-	526,114	427,181
Total expenditure		745,525	-	745,525	552,267
Net movement in funds					
		681,927	48	681,974	39,072
Total funds at 1 January 2024		743,950	8,284	752,234	713,162
Total funds at 31 December 2024		1,425,877	8,332	1,434,208	752,234

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

BALANCE SHEET

AT 31 DECEMBER 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	11	214,175	224,666
Current assets			
Debtors	12	1,019,271	138,448
Cash at bank and in hand		<u>253,758</u>	<u>393,116</u>
Creditors			
Amounts falling due within one year	13	<u>(52,998)</u>	<u>(3,997)</u>
Total net assets		<u>1,434,206</u>	<u>752,233</u>
Funds			
Restricted funds	14	8,332	8,284
Unrestricted funds	14	<u>1,425,877</u>	<u>743,950</u>
		<u>1,434,208</u>	<u>752,234</u>

The accounts were approved by the Board on:

Mrs A Whitehurst:

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Date:

Notes to the accounts

1 Accounting policies

a. Basis of preparation

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 (as updated through Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1st January 2015.

The charity has applied Update Bulletin 1 published on 2nd February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b. Incoming resources

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

c. Resources Expended

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land – No Depreciation

Buildings – 2% on cost

Motor vehicles – 25% on cost

Equipment – 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

RSPCA BURTON UPON TRENT & DISTRICT BRANCH
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	73,750	5,769	79,519	113,195
Legacies	920,035	-	920,035	71,851
Charity shop donations	-	-	-	-
Income received	993,785	5,769	999,554	185,046

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Adoptions	66,776	-	66,776	60,108
Veterinary services	109,241	-	109,241	68,790
Other	-	-	-	16,442
Income received	176,017	-	176,017	145,340

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Animal centre sales	-	-	-	-
Fundraising events	18,888	-	18,888	10,918
Charity shop income	224,951	-	224,951	247,991
Other	4,514	-	4,514	120
Income received	248,353	-	248,353	259,029

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest received on cash deposits	3,527	48	3,575	2,121
Income received	3,527	48	3,575	2,121

6 Analysis of expenditure on raising funds

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2024 £	Unrestricted funds Total 2023 £
Raising funds	13,144	-	206,267	219,411	125,086
Total resources Expended	13,144	-	206,267	219,411	125,086

7 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2024 £	Unrestricted funds Total 2023 £
Charitable activities	110,081	-	416,034	526,114	427,378
Total resources Expended	110,081	-	416,034	526,114	427,378

8 Support costs

	Unrestricted funds Total 2024	Unrestricted funds Total 2023
	£	£
Office costs		
Staff costs	367,103	294,961
Property costs	164,373	136,243
Telephone costs	2,750	2,757
Motor expenses	6,243	3,517
Computer expenses	2,728	1,892
Administrative expenditures	26,070	23,303
Professional costs	50,173	1,462
Accountancy services	2,860	2,469
Resources Expended	<u>622,300</u>	<u>466,604</u>

9 Trustees' and key management personnel remuneration and expenses

None of the trustees received any remuneration during the year (2023: £0). Expenses amounting to (2023: £0) were reimbursed to (2023: 0) trustees during the year for travel and support costs.

10 Staff costs

	2024	2023
	£	£
Wages and Salaries	361,235	289,807
Social security costs	3,912	3,436
Pensions	1,956	1,718
Total	<u>367,103</u>	<u>294,961</u>

The charity employed 20 staff during 2024 (2023: 16).

Of these employees 0 staff earned above £60,000 during the period (2023: 0).

11 Tangible fixed assets

	Land £	Buildings £	Motor vehicles £	Equipment £	Website £	Total £
Cost						
At 1 January 2024	7,000	390,268	10,520	86,091	4,755	498,634
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 December 2024	7,000	390,268	10,520	86,091	4,755	498,634
Depreciation						
At 1 January 2024	-	204,286	10,520	56,304	2,858	273,968
Charge for year	-	7,301	-	2,979	211	10,491
On disposals	-	-	-	-	-	-
At 31 December 2024	-	211,587	10,520	59,283	3,069	284,459
Net book value at 31 December 2024	7,000	178,681	-	26,808	1,686	214,175
Net book value at 1 January 2024	7,000	185,982	-	29,787	1,897	224,666

12 Debtors

	Total 2024 £	Total 2023 £
Legacies	940,816	99,280
Other debtors	78,455	39,168
	1,019,271	138,448

13 Creditors: amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	14,675	-
Other creditors	38,323	3,997
	<u>52,998</u>	<u>3,997</u>

14 Summary of fund movements

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
Unrestricted funds	743,950	1,427,452	745,525	-	1,425,877
Restricted funds	8,284	48	-	-	8,332
Total resources Expended	<u>752,234</u>	<u>1,427,499</u>	<u>745,525</u>	<u>-</u>	<u>1,434,208</u>

15 Capital commitments

As of the year end date of 31 December 2024, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2023: £0).

16 Related party transactions

During the year the company made no transactions to any related parties (2023: £0).