

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER 2025

**RSPCA Suffolk Central Branch
Charity Registration No: 206269**



**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

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Reference and Administrative Information		
Charity Name	Royal Society for the Prevention of Cruelty to Animals Suffolk Central Branch <i>(formerly Royal Society for the Prevention of Cruelty to Animals Suffolk East & Ipswich Branch)</i>	
Charity No:	206269	
Financial Year:	1 st January to 31 st December 2025	
Names of Charity Trustees		
Name	Office	Dates
Jane Bullen		Elected at AGM on 11.06.2025
Ian Hendry	Hon. Vice Chairman	Elected at AGM on 11.06.2025
Karen Hill		Elected at AGM on 11.06.2025
Jane "Lesley" Newton	Hon. Secretary	Elected at AGM on 11.06.2025
Margaret Shiress		Elected at AGM on 11.06.2025
Mary Taylor	Hon. Treasurer	Elected at AGM on 11.06.2025
Stephen Taylor	Hon. Chairman	Elected at AGM on 11.06.2025
<p>The existing Trustees appoint any new Trustees following the provisions in the organisation's governing instrument.</p> <p>Mary Taylor, Stephen Taylor and Margaret Shiress are the trustees who hold title to property on behalf of the charity as of the date of this report, along with Jean Short, the Hon. President.</p>		
LEGAL STATUS	Unincorporated Charity	
GOVERNING INSTRUMENT	RSPCA Branch Model Rules Revised 2012	
OBJECTS	Promotion of kindness and prevention of cruelty to animals with particular reference to the area of benefit covered by the Branch, i.e., East and West Suffolk and Ipswich.	
PRINCIPAL ADDRESS	RSPCA Animal Centre, Mill Lane, Martlesham, IP12 4PD	
PRIMARY BANKERS	HSBC Bank Plc 12 Tavern Street Ipswich, Suffolk, IP1 3AZ	
AUDITORS	BG Audit LLP 7 Three Rivers Business Park Felixstowe Road Foxhall Ipswich, IP10 0BF	

Independent Auditor's Report to the Trustees of RSPCA Suffolk Central Branch

Opinion

We have audited the financial statements of RSPCA Suffolk Central Branch (the 'charity') for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 31st December 2025, 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matters

The corresponding figures and other disclosures for the year ended 31st December 2024 are unaudited.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue, other than as disclosed in Accounting Policy 1.13 of the financial statements.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the

financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, 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.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity, we identified the principal risks of non-compliance with laws and regulations related to the Animal Centre licence requirements, and considered the extent to which non-compliance might have a material effect on the financial statements.

We considered the opportunities for fraudulent adjustments to the financial statements including override of controls and determined that the principle risks were related to fraudulent transactions that would result in the manipulation of surpluses.

Audit procedures include:

- Making enquiries of management for known or suspected instances of fraud or non-compliance with laws and regulations.
- Consideration of management's procedures for detecting and preventing fraud, including controls.
- Reviewing journal entries to identify material or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Oakley FCA (Senior Statutory Auditor)

For and on behalf of BG Audit LLP

Statutory Auditor



5th June 2026

BG Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

7 Three Rivers Business Park
Felixstowe Road
Ipswich
IP10 0BF

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The Trustees present their Report and Financial Statements

Objectives and Principal Activities of the Charity

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

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals. This report illustrates the main activities of the Branch and shows the benefits provided to the public.

The key aims of the Branch are to find suitable new homes for the animals that come into our care and to provide proper care while they are with us, particularly those who have been mistreated. We also aim to provide subsidised treatment through our Clinics and voucher schemes for members of the public who cannot afford normal veterinary fees.

Animals taken into our care for re-homing are assessed, and receive veterinary treatment, flea and worm treatment, vaccinations, neutering and microchipping as needed. If an animal is not old enough to be neutered, a voucher is given to the adopter for when the animal reaches the appropriate age, which is closely monitored. This work helps control the incidence and spread of disease and suffering and promotes responsible pet ownership and human and animal health.

We rehome animals in our care for a reasonable adoption fee to people who can afford a companion animal. Rehoming them to those who do not meet our rehoming criteria would not be in the best interests of the animals and would, therefore, be outside our objects. All the animals we adopt are given a virtual or face-to-face home visit before rehoming, and we follow up with them after their adoption to see how they are doing in their new homes.

Our Animal Centre in Martlesham supports our local RSPCA Inspectorate team by taking in unwanted, mistreated, or abandoned animals, as well as taking in pets whose owners are no longer able to care for them through ill health, financial difficulties, changes in their circumstances, or whose owners have passed away. In 2025, 36 % of the animals taken into our care were brought in by the Inspectorate compared to 32% in 2024.

We act as an emergency holding facility for wildlife, and we work closely with our colleagues at wildlife centres to transfer the animals for rehabilitation within 48 hours of their arrival. Most of the wildlife we take in goes to RSPCA East Winch Wildlife Hospital in Norfolk and some to Wildlives Rescue and Rehabilitation Centre in Essex.

We operate income-based welfare assistance, which enables the branch to help those in need. The people who benefit from these schemes would otherwise be unable to afford help for their animals, which could result in the animal suffering or require them to relinquish the pet to a rescue centre. We support keeping pets and their owners together wherever possible and

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suitable, as we recognise the important bond between animals and people and wish to minimise pressure on already-full rescue centres like ours.

The Branch feels neutering of companion animals is important and has run neutering schemes where the cost of neutering is heavily subsidised for many years. Due to the increasing financial pressures, from October 2025, the trustees took the decision to put a temporary hold on neutering assistance. The decision was not made lightly, and it will be reviewed regularly. The trustees remain committed to responsible pet ownership and will continue to explore ways to assist where possible.

We also continue to provide low-cost microchipping of companion animals. However, it should be noted that both cats and dogs should legally be microchipped through laws implemented in April 2015 for dogs and June 2024 for cats.

We take in lost and stray animals (excluding dogs) and take steps to reunite them with their owners. The collection or intake of stray dogs is the responsibility of the Local Authority in our branch area. The RSPCA network uses Animal Search UK, an online facility for lost and found animals. It is free for the public and is the leading search service for missing pets in the UK.

The Branch is registered for Gift Aid, which increases the value of donations by allowing us to reclaim tax on them. We can claim Gift Aid on monetary donations, and we can also ask members of the public if they are able to Gift Aid the donations they bring to our charity shops.

The Charity owns the Animal Centre at Martlesham, the two adjacent houses, Forest House and Sunnyland, and the Clinic at St George's Street, Ipswich (all freehold). A staff member provides overnight cover in the houses adjacent to the Centre. A lease is held on each of the five charity shops.

We support the National Society, other branches, and local animal welfare charities by helping with home visits, swapping, and transferring animals, inviting them to have stalls at our events, and collaborating on campaigns, fundraising events, and initiatives.

At the end of December 2025, the Branch employed 40 staff members; 17 of these being full-time and 23 part-time.

The Branch provides volunteer and work experience opportunities for those who wish to support our work and gain valuable experience, including trusteeship, fundraising, and helping in our shops, at the Clinic and the Animal Centre. This benefits local people, colleges, schools, and companies by providing the possibility of doing compassionate and rewarding work. For many, it is a stepping stone to employment by providing recent experience in a working environment and for others it helps combat loneliness and isolation or helps with anxiety and depression, supporting positive mental health.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for 2025 to ensure they remain focused on our aims and continue to deliver benefits to the public.

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We have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

No significant expenses were paid to any of the Trustees during the financial year 1st January to 31st December 2025.

Advisors

HSBC Bank, Ipswich – Bankers

Prettys, Ipswich – Solicitors

BG Audit LLP, Foxhall, Ipswich – Auditors

Lucy Webb - MSc Clinical Animal Behaviour, BSc (Hons) RVN

Organisational Structure

The Society was founded on 16 June 1824 and granted the “Royal” prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932; the work of the Society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual or junior basis.

The Branch is currently an unincorporated charitable association. Having taken the decision to move forward with the Branch becoming a Charitable Incorporated Organisation (CIO), the Branch submitted the required paperwork to the National RSPCA and the Charity Commission. On 9th April 2025, the ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SUFFOLK CENTRAL BRANCH CIO (1212886) was entered onto the Register of Charities. Work began on transferring the assets, funds, contracts and systems of the unincorporated charity to the new charity. The move to a CIO will bring several benefits to the Branch, not least the limited liability of trustees will enable branches to attract trustees and make it easier to receive grants from other organisations.

The RSPCA's work covers England and Wales. There are three management regions: the North, Wales and Midlands, and the South. We are part of the Wales and Midlands Region.

A local committee elected at the AGM governs the RSPCA Suffolk Central Branch. The Branch Committee must have a minimum of five members and a maximum of fourteen. The Committee is drawn from individuals who have been members of the Branch for at least three months (and have attended at least three meetings as an observer). The Trustees elected at the AGM may co-opt three additional Trustees during the year. Trustees are recruited through advertising and promotion. New trustees receive ongoing support as required. Trustees have individual and collective responsibility for managing the Branch and its funds.

The respective managers have been delegated the day-to-day responsibility of the Animal Centre, animal welfare and Clinic, fundraising and shops with the Branch Manager heading up the team.

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The Trustees hold monthly meetings at which decisions are made. Sub-committee meetings are also held to discuss finance, fundraising, and volunteers. Additionally, extraordinary meetings are held as needed, and the AGM is held in June.

Related Parties

There have been no related party transactions in the period 1 January – 31 December 2025.

Review of Activities

Our Animal Centre and Rehoming

During the year, the Branch took in 225 animals (a 17% decrease from 2024); 165 for welfare reasons and 60 for non-welfare reasons. We re-homed 177 animals (a 28% decrease from 2024). The Branch microchipped 149 animals and neutered 529 animals.

At our Animal Centre, we can care for 21 dogs, 16 rabbits, 40 ferrets, 60 cats, and a number of small animals and birds at any one time. On average, around 90 animals can reside at the centre while they await their new homes. Cats continued to make up the most significant proportion of intake in 2025, at 53% of the animals coming into our care. The dogs in our care are increasingly taking the most time and resources to rehabilitate and rehome.

There are always seasonal fluctuations with rehoming, but we are seeing that the cost of vet fees and the cost-of-living in general are affecting the number of animals being adopted. Many of the dogs we are taking in have complex behavioural needs, requiring bespoke treatment plans and homes with specific requirements, making them more difficult to rehome.

The Branch works hard to ensure that the facilities at our Animal Centre are the best we can provide in line with our licence from the National RSPCA and best up to date practice. Here are some highlights from our Branch Animal Centre at Martlesham. The Branch opened a sensory garden, which is a specially designed space to provide a calm and safe environment for rescue dogs to decompress, train and play. It aids in the rehabilitation of dogs with complex behavioural needs. In addition, it is a space that employees and volunteers alike can use for a little time out. The reception area had a refit and a new desk installed, making it more practical and user friendly for staff, volunteers and the visiting public. New doors were installed on several of the kennels to make cleaning easier and access safer. Solar panels were installed at the end of 2025 to combat the increasing electricity costs, and we hope to see the benefits in the coming years. The Cat Isolation Unit was completed, and work was undertaken on the large cattery unit to help with the ongoing issues caused by more frequent extremes of temperature. It is to be noted that the support from the Millar-Danks Charitable Trust was once again humbling in 2025 and allowed the Branch to carry out and/or complete a number of the projects at the Animal Centre.

The centre was granted a full licence from the National RSPCA and recognised for both our facilities and staff knowledge.

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The Animal Centre had students for work experience or university placements through the year, seven during the Summer months alone.

Our Clinic and Welfare Work

At our Veterinary Welfare Clinic in St. George's Street in Ipswich, 1304 animals were seen and treated. This included 782 dogs and 480 cats. 101 animals were vaccinated at the Clinic, 64 dogs and cats were microchipped and 269 neutering vouchers were issued. The Clinic continues to see a high demand for help. Welfare assistance is offered at the Clinic to ensure that assistance is given to those in genuine need, i.e., those receiving benefits or on a low income. However, no animal in need will ever be turned away.

The Branch issued 132 welfare vouchers in 2025. The number of vouchers issued is significantly less than 2024, as we are asking the client more details of the issue and directing them to animal welfare clinics (not just our clinics) where appropriate, i.e. non-emergency. Work has been done in identifying non-RSPCA resources in the Branch area, as well as better control and challenge of vet invoices.

The total spend on welfare provisions (vouchers) in 2025 was £14,759 and the spend on neutering vouchers was £10,989. The total cost of the vets covering the Clinic was £26,523, total income from consultations with the vets was £23,177 and the total donations from the public including purchasing donated food was £953.

The trustees increased the donation towards a consultation to £25 and limited the number of animals per person to two, to protect the future of the clinic by controlling costs and improving income.

The main project at the Clinic through 2025 was the work on refurbishing the Clinic garage into an additional waiting area and education resource with thanks to the kindness of the Michael Guest Charitable Foundation. In addition, full fibre was connected to the premises, and CCTV was installed for ongoing security.

The Trustees believe that the statistics detailed above demonstrate that the branch's activities significantly improve animal welfare in the Branch area and that its core purposes are being achieved. All welfare assistance provided by the branch is continually reviewed by the trustees and management.

Our Shops

The Branch runs five charity shops: two in Ipswich, one in Felixstowe, one in Stowmarket, and one in Bury St. Edmunds.

In addition to raising vital funds for the Branch, the shops help raise awareness of our work by displaying rehoming and event posters and signposting members of the public to help, such as Pet Food banks. Additionally, our shops help recycle and upcycle donations, helping the environment. They also play an ongoing essential role in the community.

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We are reliant on the profit from the shops, which is a vital part of our income, and are sincerely grateful for all the donations. Our shops' combined turnover (excluding Gift Aid) was £386,359, a 1.2% increase on £381,790 in 2024.

We finished 2025 £4,569 up versus last year for sales. Including Gift Aid, the overall year to date profit for the shops was £39,667 with both the Felixstowe and Stowmarket shops doing very well.

Gift Aid on donated items, where we can claim 25% of the sale price against tax the donor has already paid, is an important extra income for the shops. Through the hard work of our shop managers and volunteers, in 2025 we claimed £30,745 of Gift Aid on donations in this way. This figure is an increase of £2,704 on 2024.

The amount per kilo we were being paid by textile recycling companies for items of clothing and shoes that we could not sell continued to drop steadily throughout 2025, and this downward trend continues into 2026. "Rag money" has historically made a very real contribution to the shops' income, so this continued reduction is a severe blow.

Overheads such as electricity continue to be very high, making trading increasingly difficult. Our shop managers have worked hard to develop more sales and implement new income streams, particularly using online channels to maximise what we get for certain items. Work was undertaken in 2025 to establish eBay sales, and we are using Vinted and other third-party channels as well as online buying platforms such as World of Books. Unsold stock is regularly rotated between our shops to maximise sales and income, as well as some being sold at Branch events such as the Open Day. New lines of stationery, some featuring animals rehomed by the Branch, were introduced and are doing very well in some of the shops.

Sadly, the quality of donations has fallen in some instances, probably as people look to sell their brand or quality items themselves on platforms like Vinted and eBay.

Our Tacket Street shop was beset with problems during the year, and the shop managers had their work cut out to continue trading. There were continued issues with the electricity supply to the building.

Talks and Guided Tours

A key part of our work is education. Not everyone gets a chance to see us at our sites or events so our small, dedicated team goes out to groups and clubs to see them.

In 2025, our educational lead, Gill Hendry, was busy visiting many schools, colleges, adult groups and special needs groups, both adults and children. Gill delivered 17 talks in 2025. Our thanks are also given to staff members Lucy Calver and Lorna Goodwin and volunteer, Lucy Webb who also delivered talks during the year.

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Alongside the talks, we also host tours of the Animal Centre which have allowed a real cross section from our local community to understand the work we carry out each and every day. Educational talks at our centre raised more than £500 and other talks in the community often prompt generous donations.

We continue to be very grateful to our education lead volunteer Gill Hendry, who is assisted by her husband and our trustee, Ian. Talks in schools are particularly important as they spread the word about being kind to animals and inspire a future generation of compassionate animal lovers.

Fundraising

2025 saw the branch launch its most ambitious programme yet. It was a year of trying new events and fundraising activities and a year of improving tried and tested events. Our Corporate & Community Fundraiser, Lorna Goodwin, put in a lot of hard work around securing and building important relationships within the corporate sector, which led to financial and volunteering rewards. We have introduced new and innovative ways to generate and receive donations, and secured Charity of the Year status from several organisations. The recently launched Corporate Scheme saw six sign-ups. The scheme was refreshed in October with updated benefits and the introduction of a new “Pawsome Package” which allowed corporate sponsorship of an individual animal at our centre.

There was a full schedule of events and fundraising throughout 2025, keeping our fundraiser and a dedicated hardy bunch of volunteers very busy! Here are some highlights from the year.

An enthusiastic team started off the year with a litter pick in the woods around our Martlesham Animal Centre. Collecting an amazing 55 bags of rubbish. Fast forwarding to April, we held a successful quiz at St. Michaels Church Centre in Martlesham Heath. 100 jacket potatoes were cooked and the winning team, the 50%ers took top spot with an amazing 108 out of 120. Also in April, some brave souls took part in a Skydive and raised an amazing £7,400. The weather started to warm up and in June we held our first Fun Dog Show in Aldeburgh. This successful new event saw the Mayor of Aldeburgh as guest judge. We hope to build on Fun Dog Shows throughout 2026.

Our regular Family Fun Day raised a record breaking £4,600. Our Fun Dog Show at Earl Stonham Village Hall and cricket pitch was greatly affected by the inclement weather but our annual Open Day & Fun Dog was very successful raising just under £2,300. Thank you to another guest judge, this time the Mayor of Woodbridge.

In between the branch organised events, our supporters did us proud, holding lots of events to raise funds for us. These included cake and plant sales, a car wash, and sponsored silences to name but a few.

As we went into the Autumn our second quiz of the year raised £1,000 and the 50%ers won again! They are on a roll. We had a fabulous team of runners taking part on our behalf in the Ipswich Half Marathon in September – *why not consider joining them in 2026?* Moving on to the

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festive period we were blown away by the very generous donations to our Festive Gift Appeal which was a huge success and saw all the animals in our care over the Christmas/New Year period receive a lovely present or two. Our Christmas Fair at Holbrook rounded up the year by raising a wonderful £1,600. This lovely event always gets everyone in the festive mood.

Our volunteers and staff did sterling work throughout the year taking our RSPCA branded stalls to various third-party events. The highest-profile events were the Hadleigh Show, South Suffolk Show and Suffolk Show. The Hadleigh Show was busy all day and a lovely family event where we were able to interact with a lot of people. The South Suffolk Show gave us valuable exposure in West Suffolk and the Suffolk Show allowed us to represent and promote the branch to people from across the county. We also had a presence at Kesgrave Fun Day, Martlesham Fete, Great Bealings Village Fete and Bury St Edmunds Christmas lights switch-on (in freezing cold weather.) Not only do these stalls raise much needed funds, but they also raise awareness of the Branch's work in the local area, including showing animals available for rehoming.

Our volunteers and staff involved with the street and store collections took collecting buckets to various supermarkets throughout our area, from Hadleigh to Debenham, Felixstowe to Bury St Edmunds and many stores, large and small, in between. Thanks to Ian Hendry who has worked tirelessly to prepare the collection kits and deliver it wherever needed. They raised a magnificent £4,166, which, with Gift Aid, totals £5,168.

Both volunteers and employees raised money for the branch, although volunteers carried out most of the face-to-face fundraising. No professional fundraisers or commercial participants were involved in any fundraising activities.

The Branch is registered with the Fundraising Preference Service (FPS). The FPS is a free service run by the Fundraising Regulator that helps people stay in touch with the charities they want to and end contact with those they don't.

Fundraising expenditure continues to remain modest, as the branch relies heavily on volunteers.

Trustees monitor fundraising activity through regular committee and subcommittee meetings, ensuring that activities adhere to legal requirements and best practices. The fundraising team is headed up by our Corporate and Community Fundraiser.

Rebranding

Continuing the National RSPCA rebranding, started in 2024, we introduced new signage at all our shops, Clinic and Animal Centre. This cost was covered by the National RSPCA. New brand "wrap" for the Animal Centre van was completed in early 2025. National HQ has continued to back the new brand with various promotional activities, and we are hopeful that the positive reception will transfer to the Branch.

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Our Vital Volunteers

In 2025 the Branch continued to struggle to recruit volunteers, particularly for fundraising and events. This seems to be part of a UK trend where there is a critical volunteer shortfall. The majority of the interest in volunteering for our charity was (and has always been) for hands on roles at our Animal Centre but unfortunately a lot of these people had to be turned away due to lack of opportunities. Efforts to try to interest these people in other volunteering opportunities are not very successful.

The number of volunteers remained reasonably static during the year and year to year. There were new starters throughout the year but there are always some people who decide to leave for various reasons. The number of volunteers at the end of the year was 141. Our wonderful volunteers gave 12,000 hours of their time in 2025!

Trustees launched a volunteer survey in October. The response rate was disappointing but there were some useful insights and suggestions that could potentially help form future volunteering processes. Work on this has been taken forward into 2026.

There was a growing understanding, confirmed by the survey, that some volunteers do not wish to receive annual monetary “thank you” gifts. Volunteers were therefore given the opportunity to opt out of receiving the traditional Christmas gift.

A small volunteer event was held at our Animal Centre in July. This was really appreciated by those who attended.

Eighteen corporate volunteering days were undertaken, an amazing 89% increase on 2024! These wonderful volunteers assisted with painting, gardening and helping at our charity shops, among other tasks. We even had an ITV reporter and her camera woman volunteer for a day and promote our work across social media!

Thank You

We would like to take this opportunity to particularly thank The Dr Sheila Millar-Danks Charitable Trust, Ryder Davies Vets, The Barn Vets, Cedarwood Vets, Bury St. Edmunds Veterinary Centre, Amazon, Pets at Home, Hughes, Suffolk ProHelp, Offset Films, Berners Bakers, Gladwells Pet & Country Stores, GBS Pet & Country Stores, S J Purdom, Lanman Solar, Woodward Markwell Financial Advisers, MCP Plc, David Button, Ceva Logistics, B&Q Ipswich, Waggel, Michael Guest Charitable Foundation, HM Warren Hill and East of England Co-Op.

We would like to take this opportunity to thank everyone who donated to the branch and particularly our Safe Haven supporters who are a lifeline to animals in need in our branch area. Their monthly donations directly support hundreds of animals in need in Suffolk each year. During 2025, the Safe Haven scheme raised £15,182 (inclusive of Gift Aid).

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

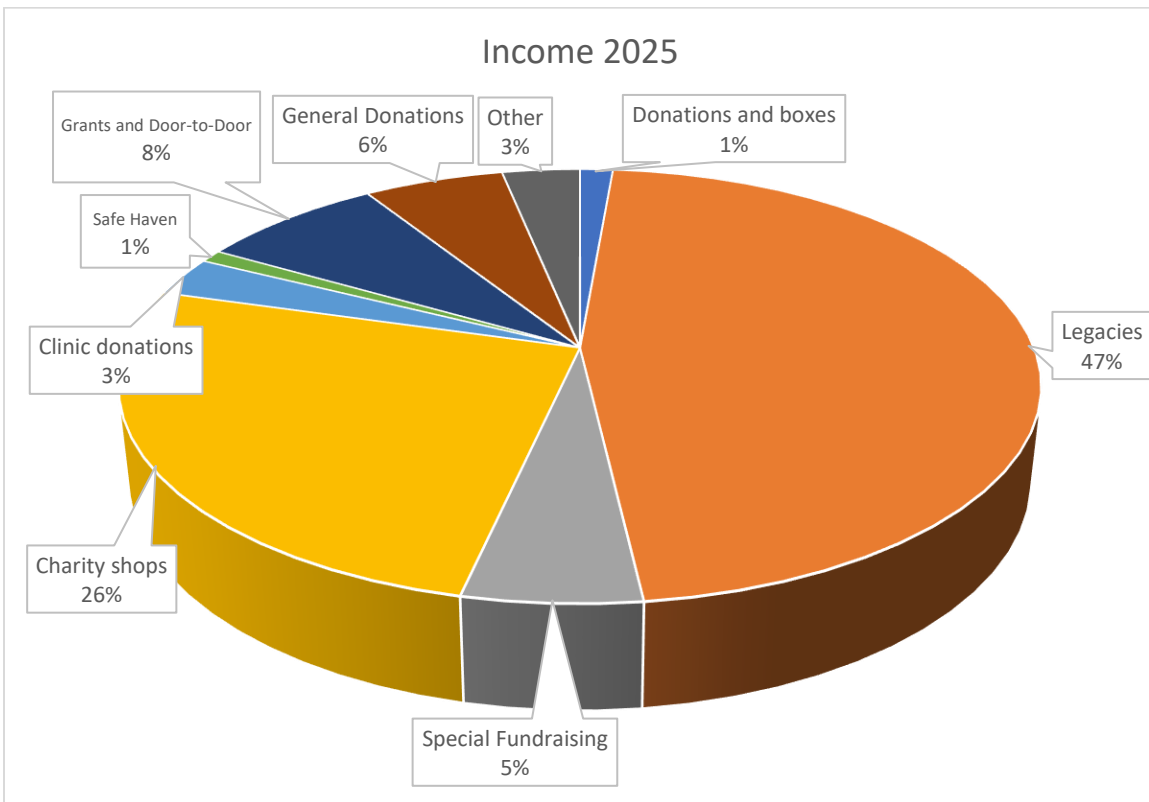
Complaints

The Branch received 4 external complaints during 2025, which were dealt with and resolved by the Branch Manager and/or Trustees with assistance from the National Society as appropriate.

Financial Summary

The cost of running our branch operations for this last year was £1,228,087 against our total income from all sources of £1,609,574.

Donations and boxes	21,925
Legacies	753,065
Special Fundraising (incl. our events)	86,142
Charity Shops	417,103
Clinic Donations	47,217
Safe Haven	15,182
Grants and Door-to-Door	123,383
General Donations	93,510
Other	52,047



**RSPCA Suffolk Central Branch
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For the Year Ended 31st December 2025**

Risk Analysis

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are: -

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient Trustees for the Branch to continue
- insufficient volunteers for the fund-raising activities
- insufficient funds to cover the cost of animal welfare activities
- inability to operate the Animal Centre, Shops or Clinic because of fire, pandemic or other destruction

The Branch operates within the framework of the Society's rules and guidelines and it is the opinion of the Trustees that the Branch's policies, procedures and controls are adequate to mitigate financial and reputation loss through error or fraud and to maintain the future financial viability of the Branch. There is an ongoing awareness of the need to recruit further Trustees and volunteers.

The review of Branch policies and procedures continued in 2025, and any necessary alterations were made to ensure we continued to comply with legislation and other regulations. A risk register is held and reviewed regularly and included as an agenda topic for each committee meeting.

Reserves Policy

It is the Branch's policy to maintain sufficient funds in reserve to cover maintenance of all Branch property plus keeping available monies to meet known future commitments. In addition, where funds are raised, donations given and/or legacies received for specific purposes, they must be kept separate until that purpose arises. To meet these obligations, the Branch aims to maintain a reserve level of 9 months.

We can confirm that these funds are sufficient to meet all ongoing expenditure items, including rent for the Charity Shops and all other known or anticipated obligations. There are no likely delays foreseen in realising those assets when needed.

Investment Policy

We confirm that all investments both present and future have been or will be acquired in accordance with the powers available to the Trustees. All investments are reviewed on an annual basis in conjunction with forward-planning discussions.

RSPCA Suffolk Central Branch
Annual Report and Financial Statements
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Future Plans

The following activities summarise our ambitions for the next 12-24 months:

We do not see the cost-of-living crisis abating or the increase in overhead costs reducing in the near future, and are determined to secure the long-term future of the organisation.

CIO – to continue the process of moving the unincorporated Branch’s assets, etc, to the new CIO, with the aim of completing the process in 2027, at the latest.

Financial and Governance – to continue to rebalance overheads and income to ensure the long-term future of the Branch. We will be seeking to recruit more volunteers to develop events and improve our profitability as well as using our new CIO status to recruit more Trustees to the Committee. We will continue to control costs through reviewing organisation structure, contracts and supplies to ensure we get the best deal.

Animal Centre – having completed most significant building projects, such as the sensory garden and adding solar panels to the centre, the focus will be more on maintenance and minor works, particularly to reduce operational costs and promote sustainability. We are hoping to replace at least one of our Branch vans with a newer electric vehicle and will be seeking grants and/or donations to fund the purchase.

We will continue to take in animals from the local area whilst supporting the RSPCA Inspectors in their work. We aim to fill more spaces at our animal centre, and increase rehoming figures, particularly by developing a stronger network of foster homes.

Clinic and Welfare - to continue to control costs whilst ensuring local needs are met. Working on expanding our veterinary practice network to ensure that we have a more comprehensive coverage across the county to support those animals and their owners who need our services. We are looking to develop more links with local animal welfare charities to spread the demand. We are reviewing the suspension of the neutering scheme and hope to be able to establish some activity, probably more targeted, in the coming months. Given the extensive works to the Clinic, we will be looking at ways to use the Clinic as a venue, although this is limited by lack of parking on site.

Shops – to continue to review the profitability of all our shops and to search for new premises in key (and profitable) Branch areas, such as Woodbridge. We will investigate using “secondary sites”, away from town centres but with high footfall, to reduce rental overheads. We will continue to develop new sales channels and new goods / branded items that we hope will sell well (and profitably) in our shops and at events.

Fundraising – increasing income and profits will be a key target for the Branch / CIO moving forward. We will look to build on the foundations laid by our Corporate & Community Fundraiser and their team, use experience of previous events and challenges to focus efforts on the most cost-effective activities and develop new events and sponsors. We are still hoping to deliver more events and activities in the old West Suffolk area of our Branch, as, despite efforts made, only limited results have been achieved.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

Having created a stunning Safe Haven sponsor tree in the Animal Centre, we plan to reinvigorate our donor scheme with a new campaign and supporting materials.

Volunteers – much of our ability to extend our fundraising reach on the ground in Suffolk will depend on recruiting more event / fundraising volunteers. Whilst work is being undertaken to ease on-boarding and optimise the volunteer experience, we will also need to create and deliver attractive volunteer campaigns and narratives that resonate with potential volunteers.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual 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 & Wales requires the trustees to prepare financial statements for each financial 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.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the 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.

A Final Note from our Chairman

The branch had a mixed year in 2025. On the positive side we were able to care for over 1,500 animals, undertake and complete work to improve and enhance our Animal Centra and our Clinic, make progress towards becoming a Charitable Incorporated Organisation, as well as increasing our fundraising efforts through our most ambitious programme to date.

Less happily, while the number of animals needing to come to the animal centre decreased on the previous year, the number of animals we've been able to rehome also decreased. In common with everyone, we've seen our costs rise sharply, and our shops have struggled in the poor retail climate, as donations and sales have dipped.

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

We're grateful to the Dr Miller-Danks Charitable Trust for their continuing generosity, and to the local companies and contractors who have supported us with donations of goods, time and materials, as well as money, which made it possible to open our sensory garden, improve the dog accommodation and cat isolation building, and install solar panels to help offset power costs at the animal centre.

We've upgraded the St Georges Street Clinic by completing work to improve the waiting area, and to convert the previously underused garage to add an extra waiting space and quiet area so animals and owners can have calm at what can be a stressful and emotional time for both.

We are immensely grateful to our dedicated staff, but also to our amazing volunteers who dedicated over 12,000 hours to support the branch, whether helping with the animals, turning out to one of our bucket collection sessions, working in one of our shops, or making cakes for the refreshment stall at our Family Fun and Centre Open Days. We really could not do what we do without them.

Approved by the Trustees on 5th June 2026 and signed on their behalf by



**Stephen Taylor
Hon. Chairman**

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

Legacies Received

We are indebted to those who leave legacies to the Branch and to those family and friends who donate in memory of someone special. Their generosity will help us to continue our vital local animal welfare work. We are always touched when money is left to the branch in this way and it is very special to us and will continue to be so.

Form of Bequest

If you wish to support RSPCA Suffolk Central Branch and their animal welfare work in Suffolk by leaving a legacy in your will, please note that the bequest should be worded as follows to avoid any uncertainty: -

“I give, devise and bequeath to the RSPCA Suffolk Central Branch, registered charity number 206269, the sum of £..... or the whole (or a share) or my residuary estate for its general charitable purposes. I declare that the receipt of the Honorary Treasurer or other proper officer of such Branch shall be a full and sufficient discharge of this legacy”.

Branch Contact Details:

Telephone: 0300 999 7321

Email: info@rspca-suffolkcentral.org.uk

Website: www.rspca-suffolkcentral.org.uk

Facebook: www.facebook.com/rspcasuffolkcentral

Instagram: www.instagram.com/rspca_suffolkcentral

LinkedIn: <https://www.linkedin.com/company/rspca-suffolk-central>

Martlesham Animal Centre, Mill Lane, Martlesham, IP12 4PD

Tel: 0300 999 7321 or info@rspca-suffolkcentral.org.uk

Open to the Public: Mon – Saturday 11.30am–3.30pm (Closed Wednesday) and Sunday 1.30-3.30pm.

(Please Note: Saturday and Sunday are by appointment only)

Telephone lines are open from 9am-4.30pm, 7 days a week.

Clinic, 35A St. George Street, Ipswich, IP1 3NF

Open to the Public: Tuesdays and Fridays 11.30am – 1pm

Tel: 01473 231972 – During Clinic opening hours only

To pre-book an appointment - 0300 3301 406 – Monday to Friday 9 -11.30am or online following this link <https://rspca-suffolkcentral.org.uk/help-advice/welfare-clinics/>. A deposit will be taken. Please following this link for the other welfare assistance clinics available in Suffolk.

Welfare / Financial Assistance Line

0300 330 1406

Option 1 – Welfare Assistance

or welfare@rspca-suffolkcentral.org.uk

**RSPCA Suffolk Central Branch
Annual Report and Financial Statements
For the Year Ended 31st December 2025**

Educational Talks and Tours

Mrs Gill Hendry – education@rspca-suffolkcentral.org.uk or info@education@rspca-suffolkcentral.org.uk.

Ipswich Charity Shop, 1-3 Tacket Street, Ipswich, IP4 1AU

Tel: 01473 253420 or email tacketstreet.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday – Friday incl. 9.30am-4.30pm Saturday 9am-4pm and closed on Sunday.

Ipswich Charity Shop, 15 Reynolds Road, Ipswich, IP3 0JL

Tel: 01473 7144782 or email reynoldsroad.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Saturday incl. 10am-4pm and closed on Sunday.

Felixstowe Charity Shop, 144a Hamilton Road, Felixstowe, IP11 7DS

Tel: 01394 275350 or email felixstowe.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Friday incl. 9am-4.30pm, Saturday 9.30am-4.30pm and Sunday 10am–4pm.

Stowmarket Charity Shop, Meadow Centre, Wilkes Way, Stowmarket, IP14 1DE

Tel: 01449 259036 or email stowmarket.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Saturday incl. 9.30am-4.30pm and closed on Sunday.

Bury St. Edmunds Charity Shop, Bartons Retail Park, Barton Road, Bury St. Edmunds, IP32 7BE

Tel: 01284 240246 or email buryse.shop@rspca-suffolkcentral.org.uk

Opening Hours: Monday to Saturday incl. 10am to 4.30pm and Sunday closed.

National RSPCA Helpline/Cruelty Line: 0300 1234 999.

National RSPCA Website: www.rspca.org.uk

Please note: The RSPCA Chief Inspector's Report for the Essex and Suffolk Group for 2025 is available on our website.

Our cover star: Gorgeous long-stay dog, Sasha found her new home in April.

RSPCA Suffolk Central Branch
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
Incoming Resources					
Revenues, grants, legacies & donations		1,060,224	80,200	1,140,424	449,296
Activities for generating funds		446,131	0	446,131	450,227
Investment Income		23,019	0	23,019	26,629
Total Incoming Resources	3	1,529,374	80,200	1,609,574	926,152
Costs of activities in furtherance of the charities objectives					
Costs of activities in furtherance of the charities objectives	4a	694,214	5,725	699,939	825,635
Cost of raising and generating funds	4b	377,437	0	377,437	368,548
Management & Administration of the charity	4c	150,711	0	150,711	158,683
		1,222,362	5,725	1,228,087	1,352,866
Net Incoming Resources before Transfers		307,012	74,475	381,487	-426,714
Gain/Loss on Disposal of Investments					
Gain/Loss on Disposal of Investments		0	0	0	0
Transfers					
Transfers		75,458	-75,458	0	0
Total funds brought forward		2,142,203	42,200	2,184,403	2,611,117
Total funds carried forward		2,524,673	41,217	2,565,890	2,184,403

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners in England and Wales and is reconciled to the total funds as shown in the Balance Sheet on the following page as required by the said Statement.

**RSPCA Suffolk Central Branch
Balance Sheet
31st December 2025**

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	2	1,275,315	1,218,340
Investments		<u>0</u>	<u>0</u>
		1,275,315	1,218,340
Current Assets			
Stock		3,824	4,869
Debtors	7	211,001	182,081
Cash at Bank and In Hand	6	<u>1,132,275</u>	<u>868,472</u>
		<u>1,347,100</u>	<u>1,055,422</u>
Creditors:			
Amounts due within one year	8	<u>56,525</u>	<u>89,359</u>
Net Current Assets		1,290,575	966,063
Total assets less current liabilities		<u>2,565,890</u>	<u>2,184,403</u>
Creditors:			
Amounts due after more than one year	9	0	0
Net assets		<u><u>2,565,890</u></u>	<u><u>2,184,403</u></u>
CAPITAL & RESERVES			
Income Funds			
General Funds	13	2,524,673	2,142,203
Restricted Funds	5	<u>41,217</u>	<u>42,200</u>
		<u><u>2,565,890</u></u>	<u><u>2,184,403</u></u>

The financial statements on pages 23 to 36 were approved and authorised for issue by the Trustees on 5th June 2026, and signed on their behalf by:-

Stephen Taylor
Trustee

Date: 5th June 2026

**RSPCA Suffolk Central Branch
Statement of Cash Flows
for the year ended 31 December 2025**

	Notes	2025 £	2024 £
Cash flow from operating activities	19	324,042	-17,726
Interest paid		0	0
Net cash flow from operating activities		<u>324,042</u>	<u>-17,726</u>
Cash flow from investing activities			
Net cash inflow from West Suffolk branch			
Payments to acquire tangible fixed assets	-	83,258	-40,575
Interest received		<u>23,019</u>	<u>26,629</u>
		-60,239	-13,946
Net increase / (decrease) in cash and cash equivalents		<u>263,803</u>	<u>-31,672</u>
Cash and cash equivalents at 1 January 2025		868,472	900,144
Cash and cash equivalents at 31 December 2025		<u><u>1,132,275</u></u>	<u><u>868,472</u></u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		1,132,275	868,472
Cash and cash equivalents at 31 December 2025		<u><u>1,132,275</u></u>	<u><u>868,472</u></u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

1) Accounting policies

1.1 Basis of preparation of accounts

RSPCA Suffolk Central Branch is an unincorporated charity in England. The address of the registered office is given in the charity information page on page 3 of these financial statements. The nature of the charity's operations and principal activities are also included on page 3 of these financial statements.

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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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.

1.2 Stocks

Stock comprises of goods for resale in order to produce income to further the charity's objects and is valued at the lower of cost or net realisable value.

1.3 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives on the following basis:-

Plant & machinery – 20 %

Motor vehicle – 10 %

Building sheds – 15 years straight line

Ferret & cattery houses – 10 %

Shop fittings - 10%

Aviary - 10%

Animal home improvements - 10 - 15 years straight line

No depreciation is charged on the freehold land and buildings. In the opinion of the Trustees the buildings are maintained to such a standard that depreciation is not required.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

1) Accounting policies (continued)

1.4 Legacies

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1.5 Incoming resources

Incoming resources from the charity shops and from investments is included when received.

1.6 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1.7 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1.8 Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.9 Reserves policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim is to ensure the charity 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.

1.10 Risk assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

1.11 Finance and operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance lease are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written-off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

1.12 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

1) Accounting policies (continued)

1.13 Going concern

The financial statements have been prepared on a 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 authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. However, the Charity proposes to convert to a Charitable Incorporated Organisation (CIO) with effect from 1st January 2027, at which date all activities will be transferred to the new entity. No adjustments to the financial statements are considered necessary resulting from the proposed transfer to a CIO.

1.14 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.15 Financial Instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in the statement of financial activities, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year and not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest rate method.

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

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

1) Accounting policies (continued)

1.16 Judgements and key sources of estimation uncertainty

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

These include judgements relating to the amount of legacies bequeathed included in other debtors. These have been included on the basis of information available to the Charity, who have deemed the receipt of these legacies to be probable in accordance with the Statement of Recommended Practice (FRS102) October 2019.

The amount recognised in debtors at 31st December 2025 amounted to £182,837 (2024: £95,790).

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

1.17 Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

2) TANGIBLE FUNCTIONAL FIXED ASSETS

		Land and Buildings £	Buildings Sheds £	Motor Vehicles £	Plant, Machinery £	Shop Fittings £	Ferret & Cattery Houses £	Animal Home Improvements (including Project Winston)	Millar Danks Aviary	Total £
Cost at	01-Jan-25	532,517	7,029	44,934	19,263	39,344	106,101	677,468	25,337	1,451,993
Additions		0	10,000	0	0		0	73,258	0	83,258
Transfers										0
Disposals										0
Cost at	31-Dec-25	<u>532,517</u>	<u>17,029</u>	<u>44,934</u>	<u>19,263</u>	<u>39,344</u>	<u>106,101</u>	<u>750,726</u>	<u>25,337</u>	<u>1,535,251</u>
Depreciation at	01-Jan-25	0	0	19,524	18,643	26,050	106,101	58,056	5,279	233,653
Charge		0	0	3,349	620	1,491	0	18,290	2,533	26,283
Depreciation at	31-Dec-25	<u>0</u>	<u>0</u>	<u>22,873</u>	<u>19,263</u>	<u>27,541</u>	<u>106,101</u>	<u>76,346</u>	<u>7,812</u>	<u>259,936</u>
Net Book Value	31-Dec-25	<u>532,517</u>	<u>17,029</u>	<u>22,061</u>	<u>0</u>	<u>11,803</u>	<u>0</u>	<u>674,380</u>	<u>17,525</u>	<u>1,275,315</u>
Net Book Value	31-Dec-24	<u>532,517</u>	<u>7,029</u>	<u>25,410</u>	<u>620</u>	<u>13,294</u>	<u>0</u>	<u>619,412</u>	<u>20,058</u>	<u>1,218,340</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
for the year ended 31 December 2025

3) INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
a) Donations, Legacies and Similar Incoming Resources				
Door-to-Door collections	36,383		36,383	38,718
Grants	75,000	12,000	87,000	0
General	93,510		93,510	85,508
Animal Home-other	7,349	5,200	12,549	22,151
Collection Boxes	167		167	304
Clinic Collections	47,217		47,217	41,538
Special Efforts	23,142	63,000	86,142	65,718
Legacies	753,065		753,065	176,519
Subscriptions	639		639	733
Safe Haven	15,182		15,182	14,445
Funeral Donations	8,570		8,570	3,662
	<u>1,060,224</u>	<u>80,200</u>	<u>1,140,424</u>	<u>449,296</u>
b) Income from Activities for Generating Funds				
Identichip	150		150	669
Donations Shops	7,704		7,704	17,578
Sales (Animal Home)	21,174		21,174	22,149
Shop Takings	417,103		417,103	409,831
	<u>446,131</u>	<u>0</u>	<u>446,131</u>	<u>450,227</u>
c) Investment Income				
Interest Receivable	23,019		23,019	26,629
	<u>23,019</u>		<u>23,019</u>	<u>26,629</u>

RSPCA Suffolk Central Branch
Notes to the Accounts
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4) RESOURCES EXPENDED

a) Costs of Activities in Furtherance of the Charitable Objectives	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
	£	£	£	£
Animal Home	591,496	5,725	597,221	667,990
Clinic	53,077	0	53,077	96,476
Veterinary Surgeon	49,641		49,641	61,169
17b & 17c	694,214	5,725	699,939	825,635
b) Costs of Generating Funds				
Charity Shops 17a	377,437		377,437	368,548
c) Resources Expended on Managing and Administrating the Charity				
Telephone/Postage Costs	1,019		1,019	993
Sundry	14,407		14,407	15,719
Independent Examiners Fee	239		239	3,750
Advertising	75		75	711
Accountancy	3,018		3,018	0
Auditors Fees	8,000		8,000	0
Staff Costs	123,953		123,953	137,510
	150,711		150,711	158,683

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5) RESTRICTED FUNDS	Balance 01- Jan-25 £	Income £	Expenditure £	Transfers £	Balance 31- Dec-25 £
Donations for projects	42,200	80,200	5,725	-75,458	41,217
	42,200	80,200	5,725	-75,458	41,217

Donations for specific projects were received during the year and not fully expensed at the year end. The transfers relate to capital expenditure.

6) CASH AT BANK AND IN HAND	2025 £	2024 £
Current Account	41,623	32,787
High Interest Savings Account	452,500	200,000
Cash In Hand	475	475
Monmouthshire Building Society	87,467	85,000
Virgin Money	85,210	85,210
Skipton Building Society	85,000	85,000
Cambridge & Counties	85,000	85,000
Nationwide Building Society	85,000	85,000
The Cambridge	85,000	85,000
Redwood	75,000	75,000
Charity 1yr Fixed	50,000	50,000
	1,132,275	868,472

7) DEBTORS AND PREPAYMENTS	2025 £	2024 £
Trade Debtors	-518	10,285
Taxation Recoverable	16,950	33,769
Prepayments	2,076	13,034
Other Debtors	192,493	124,993
	211,001	182,081

8) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025 £	2024 £
PAYE, NI and Pensions	15,405	12,412
Accrued Expenses	16,220	12,479
Trade Creditors	24,900	64,468
	56,525	89,359

9) CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

The charity held no long term creditors during this or the previous financial period.

RSPCA Suffolk Central Branch
Notes to the Accounts
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10) FIXED ASSET INVESTMENTS

	Property Investments £	Listed Investments £	Unlisted Investments £	2025 £	2024 £
Cost or valuation					
At 1 January 2025	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Realised Gain on Investments	-	-	-	-	-
At 31st December 2025	-	-	-	-	-
Cash held by investment advisors				-	
Total Investments including cash		At 31st December 2025		-	
Total Investments including cash		At 1st January 2025		-	

	Property Investments £	Listed Investments £	Unlisted Investments £	2025 Total £	2024 Total £
Historical Cost (excluding cash) held by investment advisors					
At 31st December 2025	-	-	-	-	-
At 1st January 2025	-	-	-	-	-

11) ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Fixed Assets and Investments	1,275,315		1,275,315	1,218,340
Cash	1,091,058	41,217	1,132,275	868,472
Net Current Assets	158,300		158,300	97,591
Liabilities (Due in more than one year)	0		0	0
	<u>2,524,673</u>	<u>41,217</u>	<u>2,565,890</u>	<u>2,184,403</u>

12) STAFF COSTS AND NUMBERS

	2025 £	2024 £
Gross Wages and Salaries	667,351	655,030
Employers Pensions	23,769	21,073
Employer's National Insurance Costs	50,292	32,572
	<u>741,412</u>	<u>708,675</u>

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £23,769 (2024: £21,073).

Employees who were engaged in each of the following activities:

	2025 No.	2024 No.
Cost of generating funds/fund raising	16	16
Activities in the furtherance of the organisation's objectives	<u>22</u>	<u>21</u>
	<u>38</u>	<u>37</u>

The charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments of £60,000 or above.

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13) UNRESTRICTED FUNDS

	At 01-Jan-25	Income	Expenditure	Investment	Transfers	At 31-Dec-25
	£		£	Gains	£	£
				£		
General Reserve	2,142,203	1,529,374	1,222,362	0	75,458	2,524,673
	<u>2,142,203</u>	<u>1,529,374</u>	<u>1,222,362</u>	<u>0</u>	<u>75,458</u>	<u>2,524,673</u>

The General Reserve represents the free funds of the charity which are not designated for particular purposes.

14) TRUSTEES AND OTHER RELATED PARTIES

No payments or reimbursements of expenses were made to trustees or any persons connected with them during the financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

15) COMMITMENTS

At 31st December 2025 the charity has commitments under non-cancellable operating leases as follows:-

Expiry date:	2025	2025	2024	2024
	Land and	Other	Land and	Other
	Buildings		Buildings	
	£	£	£	£
Within one year	62,950	0	50,667	0
Two to five years	85,683	0	85,833	0
Over five years	0	0	0	0
	<u>148,633</u>	<u>0</u>	<u>136,500</u>	<u>0</u>

£91,335 lease payments have been recognised as an expense during the year (2024: £88,884).

Capital expenditure contracted for but not provided in the financial statements was £nil (2024: £nil).

16) FINANCIAL INSTRUMENTS

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>191,975</u>	<u>135,278</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>41,120</u>	<u>76,947</u>

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17a) funds	Ipswich		Ipswich		Stowmarket	Bury	Total 2025	Total 2024
	Reynolds Road	Felixstowe	Tacket Street					
- Shops	£	£	£	£	£	£	£	£
Rent	6,890	16,375	22,579	21,300	24,191	91,335	88,884	
Legal Fees	3,270	2,885	0	0	0	6,155	186	
Rates	716	530	-64	768	1,545	3,495	5,366	
Electricity	923	2,176	4,317	-2,169	2,009	7,256	21,500	
Administration	3,615	5,377	3,251	3,876	9,042	25,161	28,511	
Repairs and Renewals	2,122	-42	1,137	349	967	4,533	8,837	
Telephone	326	525	517	273	671	2,312	1,993	
Staff Costs	36,024	45,744	48,381	43,743	47,764	221,656	196,947	
Goods for Sale	123	1,484	2,027	2,774	8,481	14,889	10,397	
Insurance	0	524	0	121	0	645	1,516	
Bad debts	0	0	0	0	0	0	4,411	
	54,009	75,578	82,145	71,035	94,670	377,437	368,548	

17b) the charities objectives	Unrestricted	Restricted	Restricted	Restricted	Total 2025	Total 2024
	Funds	Funds	Funds	Funds		
- Animal Home	£	£	£	£	£	£
Animal Costs	41,801				41,801	58,148
Staff Costs	377,144				377,144	378,631
Repairs and renewals	-7,488	549			-6,939	42,190
Rates	4,068				4,068	4,522
Electricity	23,632				23,632	31,119
Administration	37,256	5,176			42,432	45,490
Depreciation	26,284				26,284	22,898
Van expenses	6,501				6,501	5,676
Telephone	2,661				2,661	2,501
Forest House	1,324				1,324	1,262
Vet fees - animal home	49,641				49,641	61,169
Vet fees - almoning	76,825				76,825	73,815
Cost of Goods Sold	1,488				1,488	1,738
	641,137	5,725	0	0	646,862	729,159

17c) the charities objectives	Unrestricted	Restricted	Restricted	Restricted	Total 2025	Total 2024
	Funds	Funds	Funds	Funds		
- Clinic	£	£	£	£	£	£
Rates	722				722	645
Electricity	427				427	1,078
Administration: Vet attendance	26,523				26,523	67,241
Other	3,536				3,536	4,061
Repairs and renewals	715				715	21,473
Telephone	125				125	419
Staff Costs	21,029				21,029	1,559
	53,077	0	0	0	53,077	96,476

18) LEGACIES

In accordance with the Statement of Recommended Practice (FRS102) legacies are recognised in the accounts when receipt is probable. Legacies notified but unreceived at 31st December 2025 included in debtors and income amounted to £182,837 (2024: £95,790).

In addition to the legacies recognised as bequeathed in accordance with the SORP, in the current financial year the charity has been advised of a further £510,430 of legacies which were not deemed to meet the SORP requirements, but a contingent asset has been disclosed.

19) RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for the year	381,487	-426,714
Interest received	-23,019	-26,629
Depreciation	26,283	22,899
(Increase)/decrease in stock	1,045	-768
(Increase)/decrease in debtors	-28,920	375,931
Increase/(decrease) in creditors	-32,834	37,555
Net cash flow from operating activities	324,042	-17,726