TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) SURREY EAST BRANCH

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TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Reference And Administrative Details

CHARITY NUMBER	202280
TRUSTEES	Mr Richard Osborne (Chair) Mrs Kate Caulkin (Vice-Chair) Miss Sara Kortenray Miss Susan Dalton (Treasurer) Mr Ray Ings (resigned 31 December 2024) Mrs Ann Kortenray (resigned 31 December 2024) Mr Jeremy Bassil (resigned March 2024) Mrs Charlotte Parkes (co-opted Trustee November 2024)
PRINCIPAL ADDRESS	RSPCA Surrey East Branch C/O RSPCA Headquarters Parkside Building Chart Way Horsham RH12 1XH
INDEPENDENT EXAMINER	David Wheeler FCCA Cheeld Wheeler & Co Chartered Certified Accountants Redhill Chambers 2d High Street Redhill Surrey RH1 1RJ
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ United Trust Bank One Ropemaker Street London EC2Y 9AW Nationwide Building Society Nationwide House Pipers Way Swindon Wiltshire SN38 1NW

HR CONSULTANTS	Acton Jennings 53 Westfield Road Wakefield WF4 6HU
PAYROLL SERVICES	David Wheeler FCCA Cheeld Wheeler & Co Chartered Certified Accountants Redhill Chambers 2d High Street Redhill Surrey RH1 1RJ

Structure, Governance And Management

The RSPCA Surrey East charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA subject to its rule for branches (as updated 2012).

Trustees are appointed to the committee by election by the branch members at the Annual General Meeting (AGM) or co-opted during the year by the Trustees at a monthly committee meeting. The committee consists of at least four and not more than fourteen eligible branch members, plus up to three co-opted Trustees (who need not be branch members). The committee may appoint a replacement committee member from eligible branch members to fill any casual vacancy. The committee has three defined officer roles being the Chair, the Treasurer and the Secretary (currently vacant). In addition to these three officer roles the charity also appoints a Vice-Chair at the AGM.

The charity also employs a Branch Manager to deliver the day-to-day operations of the charity, and the Branch Manager has been given limited financial delegations in accordance with our Delegations Matrix.

The charity committee meets regularly, usually on a monthly basis (either in person or virtually), to administer and discharge our obligations and ensure the charity is being managed accordingly.

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 and 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 of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of detection of fraud and other irregularities.

Objectives And Activities

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

The main objectives of the branch are:

- Providing accommodation and necessary veterinary care for animals rescued by RSPCA Inspectors and RSPCA Animal Rescue Officers;
- Financial assistance to eligible owners who cannot afford to pay the full cost of their animals' veterinary treatments and/or neutering;
- Where necessary, undertaking home visits for potential adopters and follow up post-homing visits;
- Supporting the work of our southeast region RSPCA centres;
- Raising funds to meet the cost of this work – including collections, donations, fundraising events and legacies. Neither the RSPCA nor the Surrey East branch receives any Government funding.

During early 2024, the branch also recruited and employed a new Branch Manager after our previous Branch Manager resigned.

Public Benefit

The Trustees have reviewed the outcomes and achievements of our objectives and activities at each monthly committee meeting throughout 2024 to ensure they remain focused on our charity's 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.

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 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The branch's animal welfare work, although regional and local in nature, benefits society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the branch's main activities in 2024 and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty or suffering to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities Pursued For The Public Benefit

We support our local RSPCA Inspectors and Animal Rescue Officers by taking in, where we can, and free of charge, mistreated or abandoned and injured animals or by paying for the temporary boarding of animals whilst they wait to be transferred to an RSPCA centre or rehomed with an adopter or fosterer. The RSPCA 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. The work is key to 'the prevention or suppression of cruelty' part of the RSPCA's objects and promotes humane sentiments towards animals, which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people in our branch area on low incomes and state benefits. We do this through a voucher scheme and through the administration of our animal welfare assistance processes and procedures. The work benefits those in our branch area on means-tested state benefits by giving them financial help to obtain care and treatment for companion animals in need of veterinary assistance.

We provide subsidised neutering and microchipping of companion animals in our local branch area for those on state benefits. We do this through a voucher scheme. This work helps to control companion animal populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting and facilitating responsible pet ownership.

We provide and fund, through cat pod rental agreements with the RSPCA Canterbury Branch and the RSPCA Ashford branch, temporary space for cats either rescued by the RSPCA Inspectors or Animal Rescue Officers in our branch area or from the National Society Animal Logistics waiting list. The RSPCA 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. The work is key to 'the prevention or suppression of cruelty' part of the RSPCA's objects and promotes humane sentiments towards animals, which involves moral benefit to humankind as a whole.

Animals in our direct or indirect care receive veterinary treatment, vaccinations, neutering, microchipping and are assessed for rehoming suitability. This work helps to control the incidence and spread of disease and suffering within companion animals through vaccinations and neutering.

We help find safe space for, free of charge, lost and injured domestic and wild animals within our branch area. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both directly and via the RSPCA Societies national call centre) from the public about animals in our branch area. The public benefits from knowing that we can intervene to assist animals in need where reported.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, operational volunteers, fostering and fundraising. This benefits local people and companies within our branch area by providing the possibility of doing work with or supporting animals, which is both compassionate and rewarding.

Principal Risks And Uncertainties

The Trustees actively review the risks which the branch faces on a regular basis through our risk register, which is monitored at our monthly committee meetings, which covers both operational and financial reviews. The Trustees also examine other less frequent operational and business risks which the branch faces and confirm that they have established systems to mitigate the most significant risks, which have been identified as:

- Insufficient Trustees for the branch to continue;
- Insufficient Trustees, Staff and/or volunteers to undertake the activities of the branch including, but not limited to, administration of the AWA and fundraising;
- Non-compliance with applicable regulations/law;
- Significant loss of income;
- Insufficient income generation to sustain activities;
- Loss or reduced reputation

Health And Safety

The Trustees are committed to maintaining high standards of health and safety and have policies and procedures in place which outline how we achieve this. We have further strengthened our policies to ensure we are appropriately managing and mitigating all the risk associated with employing our Branch Manager. These policies are reviewed, at least annually, to ensure that they remain up to date with any applicable changes.

Financial Review

Our branch income for 2024 was £177,893 (2023: £120,532) and our expenditure was £124,217 (2023: £57,626) which resulted in an excess income over expenditure of £53,6756 (2023: £62,906)

In 2024, the branch's income was significantly increased due to the receipt of £100,000 as part of the boundary change between the RSPCA Purley Branch and our branch. We also received a donation of £9,000 from the Magnus Trust. The Trustees would like to state that we are very grateful for this donation.

In November 2024 the Trustees unanimously voted in favour of donating £50,000 to the RSPCA Canterbury Branch to enable them to refurbish (at their cost) and restaff (our donation) their mothballed rabbit unit. This further strengthens our partnership with the Canterbury Branch. These funds were transferred to Canterbury in December 2024.

During 2024, we also received notification from the National Society of three further legacies which are being processed and will now roll over into 2025. Again, the Trustees would like to acknowledge these legacies and thank the donors.

On 31 December 2024 we held reserves of £264,084 (2023: £210,408) of which £75,000 is in restricted funds for the future employment of our Animal Welfare Officer, £74,251 is in restricted funds following the boundary change with Purley Branch, and £114,833 is in general funds.

Our reserves and investment policy is to hold suitable levels of reserves. We do not knowingly invest in anything which causes harm to animals directly or indirectly.

Reserves Policy

The reserves policy for the National Society is to maintain a level of unrestricted funds, not committed or invested in tangible fixed assets (free reserves) that will enable the charity to ensure continuity of activity and the ability to adjust, in a controlled and measured way, to any significant changes in resources or demands.

The Trustees estimate that an appropriate level of unrestricted reserves for our branch will be three years' running costs. Should no new funds come into our charity, three years is felt to be the length of time needed to react and significantly increase our fundraising activities and therefore a reserve of this level is felt necessary to maintain our current level of activity and support to beneficiaries.

On 31 December 2024, our existing level of unrestricted reserves is 11 months of current expenditure. In 2025, we are expecting the three legacies currently being administered to be paid to the branch. Our new Branch Manager is also planning a number of events for 2025 and has increased our online fundraising capacities. All these should help address this current shortfall in our reserves.

CHARITABLE ACTIVITIES

In 2024, the RSPCA Surrey East Branch fulfilled its charitable objects are delivering the following primary activities:

- Supporting the RSPCA Inspectorate (Inspectors and AROs);
- Providing financial support to members of the public through our AWA scheme;
- Subsidised neutering and microchipping; and
- Facilitating the rehoming of cats through our cat pods rental agreements.

During 2024, we continued to offer assistance to the Inspectorate and their Animal Collection Team. The assistance offered primarily included covering the cost of temporary private boarding due to the lack of immediate available space in the animal centres run by the RSPCA National Society.

The branch also provides financial support to the Inspectorate by paying for the cost of wild animals who have been hurt and collected by the RSPCA and taken to Wildlife Aid in Leatherhead, Surrey (a charity that specialises in the rehabilitation and release of wildlife). This scheme provides a much needed local solution for the Inspectorate to use to transport injured or sick wildlife, which in turn reduces animal suffering and reduces the travelling time for the Inspectorate (or their volunteers), thus enabling them to spend more time helping other animals in need. We have been operating this scheme for a number of years now and the Trustees would like to thank our colleagues at the RSPCA Guildford and Epsom Branch for their continued administration of this scheme.

In Spring 2024, we also continued our annual litter picking event at the Earlswood Lakes, Redhill, in conjunction with the Great British Spring Clean Campaign. This event helps to promote the protection of wildlife in our branch area from the harm that litter can cause.

In 2024, our animal welfare assistance (AWA) scheme was still our biggest activity to support our local community by helping those on means-tested benefits with the costs of emergency veterinary treatment. During the year, we supported 126 treatments (2023: 118), including 82 dogs, 39 cats, 4 rabbits and 1 guinea pig, who received much-needed veterinary care, which supports our objects.

Through our 4 cat pods that we rent from the RSPCA Canterbury Branch (2) and RSPCA Ashford Branch (2), we have successfully supported the rehoming of 33 cats helping them find loving families and a new future.

To help reduce the risk of unwanted puppies and kittens (both cat and rabbit) within our branch area we neutered 41 animals (2023: 54). This was split between 31 dogs, 7 cats and 3 rabbits. As Cats Protection withdrew their neutering scheme in 2024, we had expected a rise in the number of cats the branch would have to neuter but this does not seem to have occurred.

In 2024, the branch also continued to utilise the quarterly Pets at Home VIP Lifeline voucher scheme, and through this scheme, we bought pet food, bedding and supplies (excluding dog food due to its specialist nature) and donated to the RSPCA Millbrook Animal Centre near Guildford and to the RSPCA Canterbury Branch.

CHAIR'S STATEMENT FOR 2025 RSPCA SURREY EAST BRANCH

This year has been another exciting year for us building on 2024, and we have driven another step change in our Branch and the animal welfare services we provide to our local community, to other RSPCA branches in the Southeast and to the wider National Society.

Our year didn't start how we would have hoped. In last year's statement I spoke about Keeley resigning at the end of 2023. So, this meant that we had to shift our focus onto recruiting our new Branch Manager in the first quarter of 2024. I'd like to thank Kate Caulkin and Sara Kortenray for their support in ensuring we had a very successful recruitment campaign after which we appointed Berny Simcox, who joined the team in May 2024. Since joining Berny has helped the Trustees transform our operations and services which I will talk about later.

In April 2024 Jeremy Bassil sadly resigned as a Trustee from the Board. I'd like to thank Jeremy for his help while he was with the Branch, and I wish him all the best for his future endeavours.

At the same time the Branch were in continued negotiations with the National Society, the RSPCA South London Branch and the RSPCA Purley Branch due to the Purley Branch Trustees making the difficult decision to dissolve their Branch. Ultimately it led to the agreement of a boundary change between the RSPCA Purley Branch and the RSPCA Surrey East Branch in July 2024 and I'd like to thank Sarah Piggott and her Branch Partnership team for their support in administering this change. I'd also like to take this opportunity to formally welcome our new members who transferred to the Surrey East Branch as part of our boundary change.

We also continued with the process of the Branch becoming a Charitable Incorporated Organisation "CIO" throughout 2024. We were not one of the "pilot" Branches so for most of the year this involved attending training events and workshops as the National Society better understood the process and amended the agreements based on the learning under the pilots.

Outside the Branch we saw significant challenges with the National Society and the RSPCA Assured scheme this year. A group of animal welfare activists had carried out secret filming on RSPCA Assured farms which they said showed breaches of legal standards and regulations at around 40 farms. This discovery led to widespread criticism, protestor marches and requests from prominent RSPCA members such as Chris Packman and Brian May to suspend the scheme and from a coalition of organisations for the Scheme to be scrapped immediately.

In September 2024 famous Queen guitarist Brian May announced his resignation from his position as the RSPCA Vice President and sadly this was followed in December 2024 by the joint resignation of the President Chris Packham and the Vice President Caroline Lucas MP citing further concerns about the scheme and the organisation's response.

The National Society did respond by launching an investigation and sending inspectors into over 200 farms. This led to two members being removed and five being sanctioned. They launched an independent investigation carried out by Crowe who published their report in October 2024 stating that "the scheme was operating effectively to assure animal welfare on member farms.

This shockwave and the impact on the public's confidence in the RSPCA was hard for me to watch but I am sure that under new leadership the Society will adapt and emerge stronger for the future.

Now back to our Branch and back to our journey through 2024. If I look back at the year and consider our biggest achievements which I believe have had the greatest impact on animal welfare and on the professionalism of the Branch I would pick these initiatives.

Our cat rehoming work. We have continued to maximise the opportunity our 4 cat pens with the Canterbury Branch and Ashford Branches give us to help our feline friends successfully rehoming 33 cats in 2024. Being able to give these special companions new and improved lives in loving homes certainly motivates me and is why I feel privileged to be in this position.

Our new and improved Branch website. As a committee, we decided that to continue to grow we needed to increase our presence and engagement in this digital age, so we have invested in a new branch website. I believe our amazing new website will allow us to better interact with our community and supporters to raise awareness of what we do and raise much needed funds. We have also better utilised our Facebook and Instagram accounts.

Our new Rabbit Unit Partnership. In the Autumn the committee made the decision to partner up again with the RSPCA Canterbury Branch and we donated £50,000. This was to allow them to restaff their Rabbit Unit which they sadly had to mothball a few years earlier. This exciting new partnership will mean both branches can help care for and rehome countless rabbits in need.

Our continued Animal Welfare Assistance (AWA) Scheme. In 2024 we have given much needed support and help to pet owners in our Branch area with unexpected and unaffordable vet bills. Our AWA scheme is an important service we offer, and with the help of Berny, we have transformed its operation, which will ensure that we can continue to help our community for years to come.

In November 2024, I was very pleased and excited to be able to welcome our new Trustee, Charlotte Parkes, who was co-opted into the committee and has since become our new Treasurer. At this point I'd like to thank Susan Dalton for all her hard work and dedication over the last 7 years I have been here in delivering this critical officer role for the Branch, and to thank Charlotte for taking over and I look forward to working with you.

The year ended how it started with very mixed emotions. December 2024 saw the dual resignation of our two longest standing Trustees Ray Ings and Annie Kortenray. I can say that their resignations were received with both sadness and happiness. I do consider Ray to be Mr RSPCA, having worked with the charity for over 40 years, 17 of which as Chair of this Branch. Ray has made the enviable decision to immigrate to Canada in 2025 and we will all miss him. I'd like to thank Ray for his true dedication to animal welfare and wish him all the best with his next adventure. Annie decided that after 14 years with the Branch it was the right time to step down. Annie started all those years ago shaking tins and organising tea and cake events. Personally, I will really miss her guidance and challenge but would like to thank her too for her dedication and passion for animal welfare. I'm pleased that Annie will continue with the Branch as a volunteer.

Reflecting back, I'd like to recognise the huge impact that Berny has already had on this Branch. Berny has not only helped us with our new external facing initiatives and our AWA but has also helped us with the less glamorous internal tasks such as streamlining our

processes, reorganising our records and updating our policies and systems. This sometimes feels like a thankless task, but I'd like to say,

"Thank you, Berny"

I normally do this first, but finally, I would like to recognise and thank all my fellow Trustees, Kate, Sara, Susan and Charlotte for your time, your ideas, your passion and your trust. I'm confident that with your help, in 2025 we will achieve even more!

Richard Osborne
Chair
RSPCA Surrey East Branch

INDEPENDENT EXAMINERS REPORT TO TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SURREY EAST BRANCH

I report to the Trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Surrey East Branch for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Branch's accounts as required under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

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

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

I have no concerns and have not come across any other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

……
David Wheeler
David Wheeler - Independent Examiner

David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
Redhill
Surrey
RH1 1RJ

Dated: ……..

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted	Restricted	TOTAL 2024	TOTAL 2023
		£	£	£	£
INCOME					
Donations and voluntary income	2	61,170	74,251	135,421	74,102
Income of other activities	3	-	35,000	35,000	43,219
Investment income	4	7,472	0	7,472	3,211
TOTAL INCOME		**68,642**	**109,251**	**177,893**	**120,532**
EXPENDITURE					
Costs of raising funds	5	4,771	0	4,771	59
Charitable activities	6	100,760	0	100,760	46,104
Governance costs	7	18,686	0	18,686	11,463
TOTAL EXPENDITURE		**124,217**	**0**	**124,217**	**57,626**
NET INCOME/EXPENDITURE FOR THE YEAR		**-55,575**	**109,251**	**53,676**	**62,906**
RECONCILIATION FUNDS					
TOTAL FUNDS AT 1 JANUARY 2024		**170,408**	**40,000**	**210,408**	**147,502**
TOTAL FUNDS AT 31 DECEMBER 2024		**114,833**	**149,251**	**264,084**	**210,408**

BALANCE SHEET 31 DECEMBER 2024

	Notes	2024	2023
		£	£
CURRENT ASSETS			
Debtors and Prepayments		22	58
Accrued Income		2,226	1,448
Cash at Bank		266,366	212,846
TOTAL CURRENT ASSETS		**268,614**	**214,532**
Creditors: Amounts falling due within one year - Sundry creditors and accruals		4,530	3,944
NET CURRENT ASSETS			
Net Assets		264,084	210,408
THE FUNDS OF THE CHARITY	10		
General accumulated fund		114,833	170,408
Restricted fund		149,251	40,000
TOTAL FUNDS		**264,084**	**210,408**

ON BEHALF OF THE CHARITY:

.....
Richard Osborne (Chair)

.....

Charlotte Parkes (Treasurer)

Approved by the Charity on 4 June 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

Basis of Accounting

These financial statements have been prepared under the historical cost convention and in accordance with FRS 102, the Statement of Recommended Accounting Practice (Charity SORP), the Charities Act 2011 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with our previous years approach unless otherwise stated.

Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Lifeline vouchers received from Pets at Home are included as income when spent, with the accompanying expenditure are included.
- Membership subscriptions are accounted for when received.
- Donated services can be included at the value to the Charity where this can be quantified. The value of the services provided by the volunteers has not been included in these accounts.
- Investment income is included when received.
- Incoming resources from charitable trading activity are accounted for when earned.
- Legacies are accounted for when the funds are received.
- Grant income is treated as income in the year it is received.

Expenditure

Expenditure is recognised on an accruals basis as a liability in incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- costs of generating funds comprise costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including the salary costs of the Branch Manager.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

- Equipment costs are treated as expenditure in the year they are incurred and no depreciation is applied.

These notes form part of the financial statements

- Salary costs - the RSPCA Surrey East Branch employed one part time member of staff, our Branch Manager, from May 2024 to the end of this reporting period. The Branch Manager is still employed. During 2024, the total amount spent on salary costs was £17,250 and £1,310 was paid on Employers National Insurance).
- Pension costs - the cost of providing retirement pensions and related benefits for the Branch Manager is charged to expenses over the periods of the employees employment and during this 2024 reporting period totalled £826.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Committee for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

		2024	2023
		£	£
2	**DONATIONS AND VOLUNTARY INCOME**		
	Door to door collection (share from NS HQ)	21,816	23,094
	Donations	13,242	1,616
	Legacies	0	49,040
	Membership	363	352
	Other	100,001	0
	TOTAL	**135,422**	**74,102**
3	**INCOME FROM OTHER ACTIVITIES**		
	Fundraising events	0	219
	Grant for Animal Welfare Officer - restricted income	35,000	40,000
	Grants from other branches	0	2,400
	Grants from other organisations	0	600

	TOTAL	**35,000**	**43,219**
4	**INVESTMENT INCOME**		
	Bank interest	7,472	3,211
	TOTAL	**7,472**	**3,211**
5	**EXPENDITURE ON FUNDRAISING EVENTS**		
	Fundraising costs	4,771	59
	TOTAL	**4,771**	**59**
6	**CHARITABLE ACTIVITIES EXPENDITURE**		
	Veterinary fees and microchips (excl. foster animals), homeless animal costs, wildlife care and provision of support for Inspectors and AROs	44,233	29,044
	Insurance	463	216
	Branch contribution to regional fund and legacy processing costs	6,064	13,599
	Donations to other charities	50,000	3,245
	TOTAL	**100,760**	**46,104**
7	**GOVERNANCE COSTS**		
	Independent examiners fee	900	900
	Annual General Meeting (AGM)	135	110
	Volunteer Travel and Expenses	153	0
	Printing, stationary, telephone and postage	152	778
	Data protection fee	35	35
	Bank charges	61	60
	Staff costs	17,250	9,580
	TOTAL	**18,686**	**11,463**

2. Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during 2024.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during 2024.

The notes form part of these financial statements

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. The Trustees Ann Kortenray and Sara Kortenray are mother and daughter. Sara is a signatory to our bank accounts, but Ann Kortenray is not.

3. Employee Remuneration and Pension

The RSPCA Surrey East Branch employs one part time member of staff as our Branch Manager who earns less than £60k. A NEST defined contribution pension scheme is in place for this employee.

4. Volunteers

The RSPCA Surrey East Branch would like to take this opportunity to express our gratitude to the volunteers who have helped the branch this year which included running our bookcase at the Redhill train station, providing artwork and publicity materials, providing support to keep our social media updated and supporting us with our annual litter pick.

5. Taxation

As a charity, the RSPCA Surrey East Branch benefits from various exemptions to taxation afforded by the tax legislation and is therefore not liable to corporation tax on income or gains falling within those exemptions. Recovery is made from receipts under Gift Aid. Expenditure subject to VAT which is not recoverable by the Branch is shown inclusive of VAT.

6. Movement in funds

The table below shows the movement of funds held by the Branch up to 31 December 2024.

	At 1 January 2024	**Incoming Resources**	**Outgoing Resources**	**Transfers**	**At 31 December 2024**
	£	£	£	£	£
Unrestricted funds - general	170,408	68,642	124,217	0	114,833
Restricted fund AWO	40,000	35,000	0	0	75,000
Restricted funds -	0	74,251			74,251

Boundary Change					
Total Funds	**210,408**	**177,893**	**124,217**	**0**	**264,084**

The notes form part of these financial statements

7. Summary of funds as at 31 December 2024

The table below shows the summary of funds held by the Branch as at 31 December 2024.

	Unrestricted	Restricted	Total
	£	£	£
Debtors	22	0	22
Accrued Income	2,226	0	2,226
Cash at Bank	117,115	149,251	266,366
TOTAL CURRENT ASSETS	119,364	149,251	268,615
Creditors	4,530	0	4,530
TOTAL FUNDS	114,833	149,251	264,084

The notes form part of these financial statements