RSPCA West Dorset Branch

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2025

Charity Registered in England and Wales Number: 248616

Trustees	D Cox	Chair
	N Pengelly	Secretary
	J Westcott	Treasurer
	S Fisher	
	K Cartwright	
	C Elgar	
	M McDonald	
Key management personnel	T Every	Taylors Centre Manager
	J Spencer-Yates	Area Retail Manager
	H Burt	Taylor's Deputy Centre Manager

Charity Number 248616

Principal Address and Registered Office
Taylor's Re-homing Centre
Higher Dairy
Kingston Maurward College
Dorchester
Dorset, DT2 8PY

Website: www.westdorsetrspca.org
Email: mail@westdorsetrspca.org

Branch (runs and owns)
Taylor's Re-homing Centre
Higher Dairy
Kingston Maurward College
Dorchester
Dorset, DT2 8PY

Email: taylors@westdorsetrspca.org

Independent Examiner
Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP, Goodwood House, Blackbrook Park Avenue, Taunton, Somerset, TA1 2PX

Bankers
Lloyds, 92 St Mary Street, Weymouth, Dorset, DT4 8PA

Investment Managers
Epworth Investment Management Limited, 9 Bonhill Street, London, EC2A 4PE

Employment Advisors
Croner, Croner House, Wheatfield Way, Hinckley LE10 1YG

Legal Advisors
Womble Bond Dickinson, Temple Quay, 3 Temple Back East, Bristol, BS1 6DZ

RSPCA National Society
Parkside, Chart Way, Horsham, West Sussex, RH12 1GY
Cruelty line: 0300 1234 999
Advice line: 0300 1234 555
Website: www.rspca.org.uk

The Trustees' present their report and accounts for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019).

Trustees

The Trustees serving during the period and since the period end are as follows:

- Christine Elgar
- Dannielle Cox
- Julian Westcott (appointed 15/01/2025)
- Katherine Cartwright
- Michael McDonald (appointed 10/01/2025)
- Nicola Pengelly
- Sarah Fisher

YOUR LOCAL RSPCA CHARITY SHOPS

Bridport	Weymouth	Sherborne
29 West Street Bridport Dorset DT6 3QN 01308 421683	119 Dorchester Road Weymouth Dorset DT4 7LA 01305 603081	52a Cheap Street Sherborne Dorset DT9 3BJ 01935 814608

Our shops are our most important funding resource.

We welcome donations of good quality items such as Clothing, Jewellery, Books, CDs, Bric a Brac, Toys, & Electrical items.

Whilst donating why not sign up to our Brand New Retail Gift Aid Scheme where you can make your donation go 25% further at no cost to you. See in stores for more information.

As well as donated goods we sell a wide range of high quality new products from suppliers such as Ulster Weavers and The Puppet Company. As well as touching a wide selection of greetings cards.

Please support our shops by Volunteering, Shopping, Donating, or even following our social media. Call in store and chat with our friendly team, supporting our shops will help us help local animals.

www.facebook.com/rspcawestdorsetshops @rspcashopswestdorset

LEGACIES – OUR LIFELINE

In the past, the RSPCA West Dorset Branch has been deeply indebted to those supporters who have been kind enough to remember the Branch in their wills. It was thanks to the generosity of two ladies who made bequests to the Branch in their wills that the 'Taylor's Rehoming Centre' project was able to go ahead, and we have since received additional generous legacies which have enabled us to continue helping animals in need. It is a tribute to their love for animals that in the years to come we will be able to help many hundreds of creatures find loving new homes.

If you wish your legacy to benefit animals in the West Dorset area, and specifically at Taylor's Rehoming Centre, it is vital that the wording of your will correctly reflects your wishes.

Please ask your Solicitor to ensure that the following wording is used.
"I give the sum of £_________ to the Royal Society for the Prevention of Cruelty to Animals West Dorset Branch (Registered Charity No. 248616) and I declare that the receipt of the Honorary Treasurer or other proper officer for the time being of the said Branch shall be sufficient discharge for the said legacy."

If you already have a will, your solicitor can add to it a section (a codicil) based on the above words.

If you would prefer to leave a proportion of your estate to the Branch, or have any other specific requirements, your Solicitor will be able to advise you.

A MESSAGE AND UPDATE FOR OUR SUPPORTERS

2025 has been another positive and thriving year for the RSPCA West Dorset Branch Our board of trustees has worked collaboratively to strengthen strategy and ensure that Taylor's continues to operate to a high standard whilst keeping what matters most at the heart of everything we do - our wonderful animals

Thank you to the Taylor's team - our Centre Manager Tess, who as always is a star. Hannah, congratulations on your promotion to Deputy Manager - you have truly thrived in the role. Laura has continued hand-rearing kittens and maintained excellent record keeping Katie thank you for being in charge of health and safety. We were delighted to welcome a second Katie to the team in 2025. Finally, thank you to Trinity who stepped away from the role to pursue other ambitions but remains very much involved with Taylor's and is fostering guinea pigs. The Taylor's team has once again shown outstanding dedication in caring for animals and securing suitable new homes - including for the infamous Crown and Camilla!

Cheryl has continued to thrive in her admin role and we welcome Helen, the newest member of our finance team along with Julian our treasurer.

Thank you to all staff, volunteers and supporters - without you we wouldn't be here.

Our shops have performed tremendously throughout the year, with huge thanks to shops' trustee Chris and our new Retail Area Manager Jake. The 'World's Best Area Manager' mug he received for Christmas doesn't do him justice! Thanks also to our long-standing brilliant shop staff and newer team members who have made such a difference And wow! Our shops' displays have been out of this world The introduction of the EPOS system and Gift Aid has made a phenomenal impact Heartfelt thanks go to all shop staff and volunteers whose commitment enables us to fund the vital work carried out at Taylor's You have thrown yourselves into learning new systems and supporting growth

As always, we continue to review future opportunities, including the potential expansion of shops across West Dorset.

We have been deeply moved by the legacies received this year, as we are every year, which reflect the value placed on the branch by the local community

Taylor's successfully rehomed 18 rabbits, 172 cats and kittens and 158 small animals and birds during the year. This achievement reflects the dedication and compassion of our staff and volunteers   And finally our trustee (and secretary) Nicola persuaded her husband to adopt a new kitten - the lovely Florence who I'm sure is very helpful at keeping us all in line!

Our Fundraising Group, chaired by our trustee Katherine, worked tirelessly throughout the year. Fundraising events were a real highlight , including our debut at the Dorchester Christmas Cracker (with thanks to Nicola) and Weymouth seafront charity pitch. The Taylor's Gala Day raised a record £6,300 supported by a range of other successful events including shows, quizzes, bingo evenings and community fundraising activities.

A particular mention goes to the wreathmaking events which raised a fantastic £1,149. We are grateful to all the businesses, volunteers and supporters who made these events possible.

I would like to thank our board of trustees for their continued hard work and commitment. You make all of this possible alongside daytime jobs and other responsibilities and your dedication is truly admirable. In September we welcomed our newest trustee, Mike McDonald whose expertise in IT, digital and data protection has already shone through.

A heartfelt thank you to Susan for all that you have done for the branch and to our trustee Sarah for your pragmatic advice.

I'd like to close by remembering a wonderful former trustee, Fiona Renouf, who sadly passed away in January 2026. Her dedication to the animals - particularly rabbits- was truly magnificent and it is with heavy hearts that we say goodbye. We send our love to her family. We also became aware of the passing of Geoff Matthews who was our branch chairman for many years and RSPCA Inspector Ken Snook. We extend our condolences to their families

We look forward to 2026 with optimism and thank our supporters for continuing to stand with us

Danni Cox
Chair of Trustees
March 2026

OBJECTIVES AND ACTIVITIES

Objectives and public benefit statement

We promote the work and objects of the national RSPCA, being to prevent cruelty, promote kindness, and to alleviate the suffering of animals, in the West Dorset and Axminster (Devon) area.

Our charitable activities

1. We take into care and rehome unwanted and stray pets through Taylor's Rehoming Centre.

2. We assist pet owners in the Branch area who are on low incomes with payment for female cat neutering treatment.

3. We promote the work and objects of the National RSPCA – to promote kindness and to prevent or suppress cruelty to animals by lawful means. We support the work of local RSPCA Inspectors.

Objects and public benefit statement

1. The RSPCA West Dorset Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the area of West Dorset (and Axminster).

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

3. The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

1. Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

2. 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. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

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

2. We provide subsidised neutering of female cats for those in the Branch area on low incomes. We do this through our Welfare scheme. This work helps to control cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

4. We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

5. We take in, free of charge, lost animals and take steps to reunite them with owners. 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.

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

7. We offer free animal care advice at our rehoming centre. The public benefits through the promotion of responsible pet ownership.

8. Within the terms of our governing document, we support the National Society and other RSPCA branches through collaborating on animal welfare initiatives and providing financial support for pet owners. The public benefits through our collective efforts to provide additional financial support by working together.

9. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Aims and Objectives

- To build on the success of Taylor's by maximising the numbers of animals re-homed.
- To assist with female cat neutering for pet owners on low incomes within a set budget.
- To support the Inspectorate by taking in National RSPCA generated animals.
- To increase fundraising revenue and responsibly manage expenditure.
- To promote and maximise the income from our charity shops.
- To look for opportunities to open further shops to raise funds for the Branch
- To continually plan for the future of our rehoming facilities.

Strategies to achieve Aims and Objectives

- To take full advantage of all fundraising and promotional opportunities.
- To hold an annual "Gala Day" event at Taylor's.
- To seek to encourage legacies to the Branch.
- To maximise income from all shop sites.
- To maximise on-line sales and social media presence.
- To increase publicity and public awareness of the work of the Branch.

ACHIEVEMENT AND PERFORMANCE

Fundraising

2025 was another busy year for the Charity. The Bridport shop has performed well and the Weymouth shop income has increased after the appointment of a store manager and updated fixtures and fittings. The Sherborne shop continued to see a drop in income however we identified some issues and rectified them in the latter part of the year after the appointment of the new Retail Area Manager identified solutions to the failings of the Sherborne store. Sherborne is now performing much better and we are sure that it will become a profitable store in 2026. We have made changes to the shops by upgrading all Point Of Sales systems in 2025 to give a clearer picture of shop performance in real time whilst also giving us the opportunity to introduce the Retail Gift Aid Scheme which has proven to be a huge success and will be a prominent income generation tool for our shops in the coming years. Also we have restructured staffing in shops to ensure that each shop on our estate now has an appointed store manager so that we have better control of processes and accountability in shops. We continue to source new stores for the branch with the Dorchester area being a key town we want to trade from, but we are also looking at other potential towns in the area. Total income for the year from all three shops was £247,387 (2024: £228,371).

The Branch received £477,036 (2024: £24,560) in Legacy income during the year. We are extremely grateful for the generosity of those who leave us money in their will, and committed to ensure that the legacy income we receive is spent for the maximum possible benefit for the animals in our care. The amounts received in 2025 will help to enable us to carry out our future plans as detailed in that section later in this report. The Trustees worked to promote the giving of Legacies to protect the future finances of the Charity and will continue to do so in 2026. In addition to Legacy income, the Branch received £1,014 (2024: £1,073) from Funeral Donations.

Income is generated at Taylors Rehoming Centre through homing donations, sale of food, litter and other goods, pen sponsorship, general donations and fundraising events. The overall number of fundraising and publicity events was increased in 2025 and Taylors' Gala Day was a very popular and successful event raising £6,030 (2024: £4,726). Total income generated by Taylors in 2025 was £107,258 (2024: £80,527). In addition to this, income from the "Friends of Taylors" and regular standing orders brought in £9,317 (2024: £5,057).

£20,519 (2024: £21,816) was received from RSPCA Headquarters in respect of the national door to door fundraising initiative. The Branch itself does not carry out door to door fundraising, but we are very grateful for the proportion of funds raised which are passed to the Branch as a result of the National RSPCA initiative.

Our investments generated £19,282 (2024: £23,736) in interest and dividends. The Trustees closely monitor the performance of our investment portfolio and endeavour to maximise income with minimal risk to capital.

We are grateful for our donors who kindly elect to allow us to claim Gift Aid on their donations, and also for all small cash donations, which are eligible for Gift Aid payments under the GASDS scheme. Our static collection boxes throughout the Branch area, brought in £205 (2024: £566). We would like to thank the shops and businesses who kindly allow us to keep collection boxes on their premises, and to the volunteers who manage them.

Performance

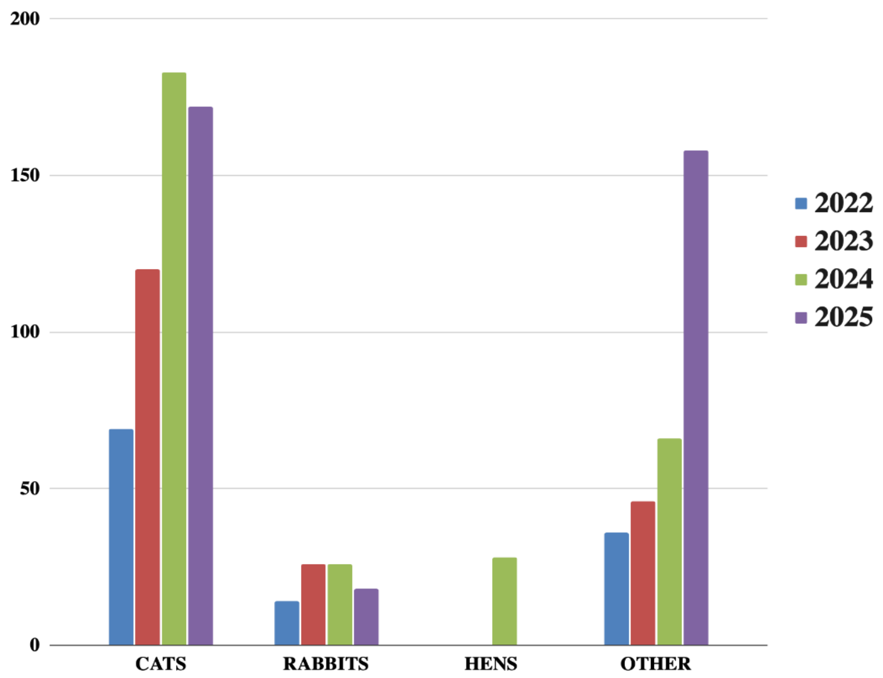
The income generated by the Branch is used to meet the three main charitable objectives of the Branch set with regards to public benefit.

1. We take in and rehome unwanted and stray pets through Taylor's Rehoming Centre.

Taylor's total running costs for 2025 were £234,021 (2024: £207,070). The following table shows the number of animals rehomed in the past four years.

Re-homing: Numbers of animals re-homed by Taylor's 2025

	CATS	RABBITS	HENS	OTHER
2023	120	26	0	46
2024	183	26	28	66
2025	172	18	0	60



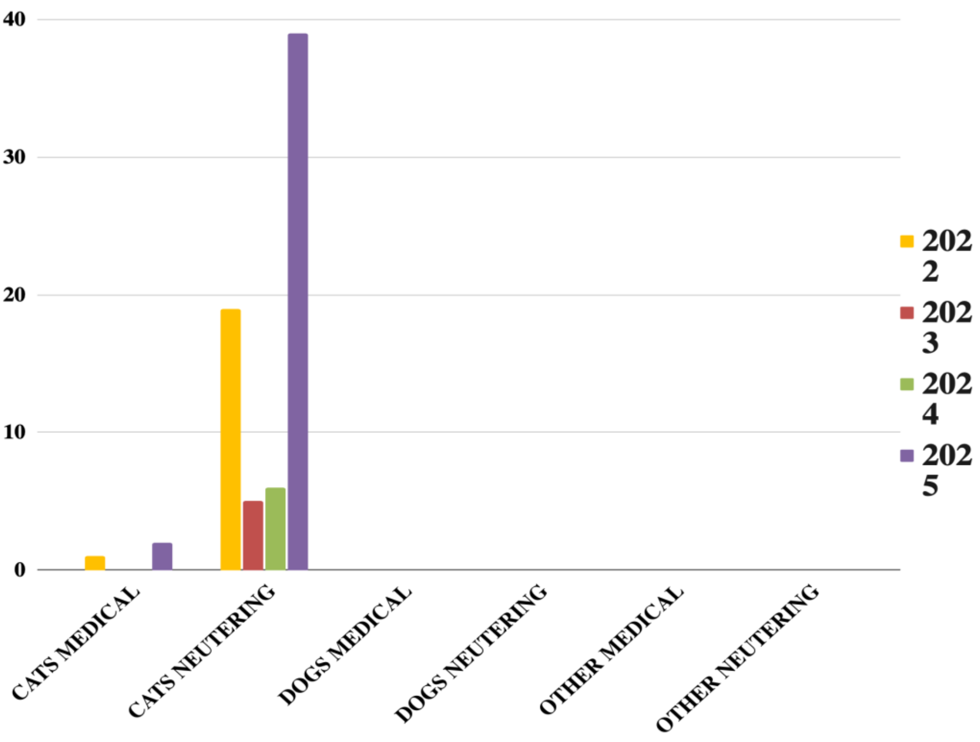
2. We assist pet owners in the Branch area who are on low incomes with payment towards cat spaying/neutering

The Branch is able to provide support for financial assistance towards vets' bills for neutering female cats on an ongoing basis with an allowance of £50 per cat. In 2025, a grant was secured from the Regional RSPCA to extend funding to cover the whole cost of neutering male and female cats (the neutering project). Funding is not available for any other animals or for anything other than neutering/spaying unless exceptional circumstances apply

The total cost of welfare expenditure in 2025 was £11,158 (2024: £240).

Welfare : Veterinary procedures financially assisted by the Branch 2025

	CATS		DOGS		OTHER	
	MEDICAL	NEUTERING	MEDICAL	NEUTERING	MEDICAL	NEUTERING
2023	0	5	0	0	0	0
2024	0	6	0	0	0	0
2025	2	39	0	0	0	0



3. We promote the work and objects of the National RSPCA - to promote kindness and to prevent or suppress cruelty to animals by all lawful means. We support the work of local RSPCA Inspectors.

During 2025 the Branch continued to use its social media profile to promote local and national campaigns and the Branch provides support to the National RSPCA Inspectors by taking in Inspectorate generated animals wherever possible.

Financial review

The Branch received income from donations and legacies totalling £615,144 during the year, compared with £133,033 in 2024. The main proportion of additional income received came from other trading activities totalling £247,387 (2024: £228,371) and investment income of £19,282 (2024: £23,736). In addition to this the charity received £18,198 in other fundraising income compared with £9,561 in 2024. Total income for the year showed a significant increase at £900,011 compared with £394,701 in 2024. The main driver of the increase in 2025 was legacy income which had been low in 2024 and was the highest level seen in recent years in 2025.

Total expenditure increased to £457,608 (2024: £401,326), which was as expected as the Branch invested in its team of staff, its animal care activities and facilities and in its strategy to increase income generation activities. The net surplus for the year was £442,403 (£6,625 deficit in 2024).

Reserves policy

As of 31 December 2025, total funds stood at £1,038,706 (2024: £596,303), of which free reserves available (including investments) to the Branch totalled £903,677 (2024: £535,286). This is equivalent to approximately 24 months' current expenditure. The Branch aims to ensure that the financial reserves at any one time would cover at least twelve months' predicted expenditure. This is to protect the Branch from fluctuations in income in order that levels of service provided for the welfare of local animals may be maintained in the event of a reduction in incoming resources. Reserves, in this context, mean funds that are freely available for the Branch's general purposes after all commitments have been met and exclude fixed assets.

As per the previously stated aims, that ff the financial reserves substantially exceed 18 months' predicted expenditure at any one time, the trustees will seek to increase and expand the animal welfare activity of the Branch. The trustees have taken this into account when devising the future strategy for the branch and the budget for 2026.

FUTURE PLANS

In 2026 the Trustees will continue to closely monitor the performance of the shops; supporting Bridport in their consistency in ever increasing sales; further development within the Weymouth store to build on the steady progress in terms of revenue during last year and further develop staff engagement and marketing strategies to improve revenue in our Sherborne shop. All shops will be encouraged to implement regular promotional events. We will continue to look for suitable venues for other shops with Dorchester Town being a priority area for the charity, However other towns will be looked at to maximise income generation from the retail department. Legacies will be further promoted via leaflets, in-shop campaigns, social media, and contact with local solicitors. The Branch will aim to substantially increase the number of fundraising and promotional events as resources allow. Use of social media will be further increased to promote the work of the Branch. Taylors Rehoming Centre will have a number of improvements, including the installation of air conditioning in all rooms, and the replacement of outdated heating equipment. This will provide better conditions for the animals on site and help to maintain the excellent standard of care given. The increase in promotional events and use of social media will help maximise the number of animals rehomed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a branch of the South West Regional and National RSPCA and was registered on 13 July 1966 (number 248616). It is governed by the RSPCA Branch model rules and subject to the overall supervision of the RSPCA, but otherwise manages its own affairs and finances independently.

The charity is run by the branch committee whose members are the charity's trustees. The Committee is elected by branch members at the AGM (5 to 14 trustees), or may be co-opted by the existing committee if they have particular skills required; up to three trustees may be co-opted in a year. Candidates for election at the AGM must be nominated by two eligible branch members and must receive in excess of 50% of the votes of those eligible members who are present and who vote at the AGM. To stand for election at the AGM, or to exercise voting rights, individuals must have been members of the branch for at least 3 clear calendar months. A declaration of willingness to act must be completed and signed before being eligible to vote at meetings.

Induction and training is covered by the provision of information packs and booklets from the National Society and the Charity Commission, as well as guidance and training from existing committee members.

There are three lead officer posts, Chairman, Treasurer and Secretary, and additionally nominated trustees take a lead responsibility for such things as line management of the re-homing centre, shops, safeguarding, data protection and website management.

Trustees receive support and advice from the Branch Partnership Manager (from the South and South West Regional RSPCA) who attends branch committee meetings and is always on hand to offer guidance.

Additionally one trustee is elected to the South West Regional Board, which meets on a regular basis to agree and assess campaigns, networking and home visiting schemes, and receives information on Inspectorate issues.

Matters that require a vote must be proposed and seconded by individual trustees and all trustees present at the meeting have one vote. The Chairman of the meeting is not eligible to vote unless in the case of the tie, in which case the vote of the Chairman is the deciding vote.

The trustees are legally required to draw up and implement a Risk Management Strategy. Once it is in operation daily implementation can be delegated, but the final responsibility lies with the trustees, who are liable for any infringement. Our very comprehensive Risk Management Strategy has been put in writing and made available to our auditors. The Strategy is reviewed and updated regularly.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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 income and expenditure 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;
• make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which 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 trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 7th May 2026

N J Pengelly
N Pengelly
Trustee

Independent examiners report to the Trustees of RSPCA West Dorset Branch

I report to the trustees on my examination of the accounts for RSPCA West Dorset Branch ("the charity") for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out 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 2011 Act.

Albert Goodman LLP provides the charity with book-keeping services. I confirm that the necessary safeguards as required by the Directions of the Charity Commission have been implemented, and that I have applied the provisions of the Revised Ethical Standard 2016 issued by the Financial Reporting Standard.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any 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 come across no 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.

……………………………………
Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of
Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 12 May 2026

RSPCA West Dorset Branch
Statement of Financial Activities
For the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income:							
Donations and legacies	2	509,356	105,788	615,144	117,629	15,404	133,033
Income from other trading activities							
Trading income	3	247,387	-	247,387	228,371	-	228,371
Other fundraising income		18,198	-	18,198	9,561	-	9,561
Investments	4	19,282	-	19,282	23,736	-	23,736
Total income		794,223	105,788	900,011	379,297	15,404	394,701
Expenditure:							
Costs of raising funds							
Investment manager's fees		-	-	-	-	-	-
Trading expenditure	3	192,201	2,500	194,701	169,954	-	169,954
Other fundraising and publicity costs		1,147	-	1,147	477	-	477
Charitable activities	5	226,078	35,682	261,760	202,697	28,198	230,895
Total expenditure		419,426	38,182	457,608	373,128	28,198	401,326
Net income/(expenditure) before transfers		374,797	67,606	442,403	6,169	(12,794)	(6,625)
Transfers between funds	11	20,400	(20,400)	-	-	-	-
Net movement in funds		395,197	47,206	442,403	6,169	(12,794)	(6,625)
Reconciliation of funds							
Total funds brought forward	11	536,679	59,624	596,303	530,510	72,418	602,928
Total funds carried forward		931,876	106,830	1,038,706	536,679	59,624	596,303

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

RSPCA West Dorset Branch
Balance Sheet
As at 31 December 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible fixed assets	8	75,029		61,017	
			75,029		61,017
Current assets					
Stock		2,495		3,621	
Debtors	9	192,870		18,123	
Cash at bank and in hand		833,720		530,506	
		1,029,085		552,250	
Liabilities					
Creditors falling due within one year	10	(65,408)		(16,964)	
Net current assets			963,677		535,286
Total net assets			1,038,706		596,303
The funds of the charity:					
Restricted funds	11		106,830		59,624
Unrestricted funds					
General	11	931,876		536,679	
Total unrestricted funds			931,876		536,679
Total charity funds			1,038,706		596,303

The financial statements were approved by the Board of Trustees on 7th May 2026 and signed on their behalf by:

N J Pengelly

N Pengelly
Trustee

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movements in funds for the year		442,403	(6,625)
Adjustments to cash flows from non-cash items:			
Depreciation and amortisation	8	13,685	13,696
		456,088	7,071
Working capital adjustments:			
(Increase)/decrease in stock		1,126	374
(Increase)/decrease in debtors	9	(174,747)	(4,815)
Increase/(decrease) in creditors	10	48,444	(1,911)
Net cash flow from operations		330,911	719
Cash flows from investing activities			
Purchase of fixed assets	8	(27,697)	(377)
Net cash flow from investing activities		(27,697)	(377)
Net (decrease)/increase in cash and cash equivalents		303,214	342
Cash and cash equivalents at the beginning of the reporting period		530,506	530,164
Cash and cash equivalents at the end of the reporting period		833,720	530,506

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

The financial statements have been prepared in £ sterling on the historical cost basis and 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 (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

Income from donations is recognised on a cash basis, in the year the income is physically received, except when the donors specify that they must be used in future accounting periods or donor conditions have not been fulfilled, then the income is deferred.

Bequests and legacies are included when entitlement is established, it is probable that the amount will be received, and the amount receivable can be estimated with sufficient accuracy.

Income from grants is recognised in the year in which they are receivable. Grants without performance conditions are presented within donations and legacies and within charitable activities when performance criteria apply.

Income from government grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to the grant income they are recognised within donations and legacies and where conditions relating to performance of services are attached, grant income is recognised in income from charitable activities within the Statement of Financial Activities.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

Income from the shops are recognised at the point of sale. Goods donated for resale are included as trading income when sold. The value of services provided by volunteers has not been provided.
Income from investments constitutes dividends and bank interest and is recognised in the year to which it relates to.

1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The charity's operating costs include rehoming and welfare costs, shop and other trading expenses and expenditure on publicity and fundraising. These are allocated to costs and expenditure on charitable activities' in the statement of financial activities as appropriate. Indirect support costs and governance costs are included under charitable activity expenditure.

1.4 **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Rehoming Centre building	25 years straight line
Shed, pens and fencing	5 years straight line
Shop fittings and equipment	5 years straight line
Other furniture and equipment	5 years straight line
Motor vehicles	3 years straight line

Tangible fixed assets for use by the charity are capitalised where the cost is greater than £100 and their expected useful life exceeds one year.

1.5 **Investments**

Investments are recognised initially at fair value which is normally the transaction price (excluding transaction costs). Subsequently, investments are held at market value, with all realised and unrealised gains and losses passing through the Statement of Financial Activities.

1.6 **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Stock is calculated on a first in, first out basis.

In line with the charities SORP FRS 102, it is considered that the costs of valuation of goods donated for resale outweighs the benefits to users of the financial statements and therefore donated goods are recognised when sold.

1.7 **Debtors**

Trade debtors and accrued income are recognised at the settlement amount due after any trade discount offered and any impairment necessary. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 **Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 **Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.10 **Taxation**

As a registered charity, the company is exempt from corporation tax and capital gains tax but not Value Added Tax. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.11 **Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has operating leases for the premises in which they operate their shops. The title of the leased premises remains with the lessor.

1.12 **Fund accounting**

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.13 **Pension**

The Charity operates a defined contribution pension scheme. Contributions are expensed as they become payable.

1.14 **Services in kind**

On receipt, services in kind are recognised on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services of equivalent benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.15 **Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Legacies, bequests and funeral donations	418,050	60,000	478,050	25,633	-	25,633
Taylors rabbit pens	100	20,400	20,500	-	-	-
National RSPCA door to door	20,519	-	20,519	21,816	-	21,816
National RSPCA neutering grants, donations and pet insurance	21,268	-	21,268	21,370	-	21,370
National RSPCA members subscriptions	404	-	404	615	-	615
Rehoming donations	15,251	-	15,251	17,044	-	17,044
Collections and general donations (incl Gift Aid)	26,890	2,500	29,390	25,221	-	25,221
Kingston Maurward contribution towards Centre running costs	-	13,571	13,571	-	10,347	10,347
Taylors Friends	-	9,317	9,317	-	5,057	5,057
CAF donations	6,874	-	6,874	5,930	-	5,930
Total	509,356	105,788	615,144	117,629	15,404	133,033

As at the year end, the charity had been notified of material gifts in wills which have not been included in the Statement of Financial Activities due to the conditions for recognition not being met. These consist of three gifts in wills totalling approximately £657,589 (2024: None).

3 Trade incoming and expenditure

	Charity Shops £	Other Trading £	2025 £	Charity shops £	Other trading £	2024 £
Turnover from donated goods sold	223,766	-	223,766	202,843	-	202,843
Turnover from purchased goods sold	23,621	-	23,621	20,185	5,343	25,528
Total trading Income	247,387	-	247,387	223,028	5,343	228,371
Cost of goods sold	12,373	6,183	18,556	11,514	7,738	19,252
Shop wages	107,216	-	107,216	87,533	-	87,533
Shop rent	44,500	-	44,500	44,500	-	44,500
Shop running costs	23,815	-	23,815	18,132	-	18,132
Depreciation of shop fixtures & equipment	614	-	614	537	-	537
Total trading expenditure	188,518	6,183	194,701	162,216	7,738	169,954
Net trading income	58,869	(6,183)	52,686	60,812	(2,395)	58,417

4 Investment income and interest

	Unrest-ricted £	Restrict-ed £	Total 2025 £	Unrest-ricted £	Restrict-ed £	Total 2024 £
Dividends & interest on UK listed investments	19,022	-	19,022	23,226	-	23,226
Interest on UK cash deposits	260	-	260	510	-	510
Total	19,282	-	19,282	23,736	-	23,736

5 Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Direct costs						
Wages	132,388	-	132,388	115,133	-	115,133
Food and litter	35,514	-	35,514	26,800	-	26,800
Vet fees	28,355	13,060	41,415	34,254	1,959	36,213
Centre running costs		9,828	9,828	-	13,445	13,445
Motor expenses	1,809	-	1,809	2,367	-	2,367
Depreciation of Rehoming Centre building	-	12,794	12,794	-	12,794	12,794
Depreciation of shed and pens	273	-	273	318	-	318
Total direct costs	198,339	35,682	234,021	178,872	28,198	207,070
Support costs						
Office and miscellaneous expenses	2,879	-	2,879	5,448	-	5,448
Printing, postage and AGM	1,033	-	1,033	1,031	-	1,031
Insurance	1,579	-	1,579	2,418	-	2,418
Legal and professional fees	13,354	-	13,354	5,834	-	5,834
RSPCA HQ Quota payment	551	-	551	551	-	551
Depreciation of computer and other equipment	4	-	4	47	-	47
Independent examiners remuneration	2,625	-	2,625	2,500	-	2,500
Accountancy	5,714	-	5,714	5,996	-	5,996
Total support costs	27,739	-	27,739	23,825	-	23,825
Total	226,078	35,682	261,760	202,697	28,198	230,895

6 Trustee expenses and related party transactions

Trustees received no remuneration in either the current or the prior year for their work as trustees.

During the year, the Branch received door-to-door grant income from the RSPCA national society of £20,519 (2024: £21,816) and neutering grants, insurance, donations, vets' bills and subscriptions of £21,672 (2024: £21,985). In addition, purchases of goods for resale, food and other items amounting to £31,514 (2024: £26,800) were made by the Branch from RSPCA trading. The Branch also made an RSPCA HQ Quota payment of £551 (2024: £551).

7 Employees

Employment costs

	2025	2024
	£	£
Wages and salaries	226,708	195,205
Social security costs	10,346	5,669
Pension costs -defined contributions	2,550	1,792
	239,604	202,666

The average monthly head count was 16 staff (2024: 15 staff).

No employee received remuneration of more than £60,000 in the period (2024: none).

Key management personnel

The key management personnel of the charity are considered to be the animal centre manager, the area retail manager and the deputy centre manager. The total costs to the charity of employee benefits (including employer national insurance and employer pension) for the key management personnel were £80,514 (2024: £41,125).

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension costs charge for the year represents contributions payable by the company to the scheme. Contributions totalling £698 (2024: £385) were payable to the scheme at the end of the year and are included in creditors.

8 Tangible fixed assets

	Rehoming Centre buildings £	Shed, pens & fencing £	Shop Fittings & Equipment £	Other furniture & equipment £	Motor Vehicles £	Total £
Cost						
At 1 January 2025	319,846	57,163	45,777	15,667	10,601	449,054
Additions	-	26,634	897	166	-	27,697
At 31 December 2025	319,846	83,797	46,674	15,833	10,601	476,751
Depreciation						
At 1 January 2025	260,222	56,548	44,999	15,667	10,601	388,037
Charge for the year	12,794	273	614	4	-	13,685
At 31 December 2025	273,016	56,821	45,613	15,671	10,601	401,722
Net book value						
At 31 December 2025	46,830	26,976	1,061	162	-	75,029
At 31 December 2024	59,624	615	778	-	-	61,017

9 Debtors

	2025 £	2024 £
Other debtors	95,771	8,243
Prepayments	10,703	9,880
Accrued income	86,396	-
	192,870	18,123

10 Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	54,076	7,010
Other creditors	6,469	7,124
Taxation and social security	4,863	2,830
	65,408	16,964

11 Summary of movement in funds

	Opening Balance 1 Jan 2025 £	Income £	Expenditure £	Transfers & gains/(losses) £	Closing Balance 31 Dec 2025 £
Restricted funds					
Taylor's Rehoming Centre	59,624	-	(12,794)	-	46,830
Legacy - M Taylor	-	50,000	-	-	50,000
Legacy - M Reading	-	10,000	-	-	10,000
Friends of Taylor's	-	9,317	(9,317)	-	-
Kingston Maurward	-	13,571	(13,571)	-	-
Weymouth shop	-	2,500	(2,500)	-	-
RSPCA HQ	-	20,400	-	(20,400)	-
Total restricted funds	59,624	105,788	(38,182)	(20,400)	106,830
Unrestricted funds					
General fund	536,679	794,223	(419,426)	20,400	931,876
Total unrestricted funds	536,679	794,223	(419,426)	20,400	931,876
Total funds	596,303	900,011	(457,608)	-	1,038,706

Summary of movement in funds- 2024

	Opening Balance 1 Jan 2024	Income	Expenditure	Transfers & gains/(losses)	Closing Balance 31 Dec 2024
	£	£	£	£	£
Restricted funds					
Taylor's Rehoming Centre	72,418	-	(12,794)	-	59,624
Friends of Taylor's	-	5,057	(5,057)	-	-
Kingston Maurward	-	10,347	(10,347)	-	-
Total restricted funds	72,418	15,404	(28,198)	-	59,624
Unrestricted funds					
General fund	530,510	379,297	(373,128)	-	536,679
Total unrestricted funds	530,510	379,297	(373,128)	-	536,679
Total funds	602,928	394,701	(401,326)	-	596,303

General funds represents ‘free’ reserves after allowing for all designated funds.

The designated fund represented the value of the investments held. As these were sold during the prior year, the amount has been transferred out to unrestricted funds.

Restricted funds comprise monies donated for a specific project or purpose and represent monies received for:

- Taylor’s Rehoming Centre, which must be used wholly towards the provision of an animal shelter. At the year's end, the value held in the fund relates to the Net Book Value of the Taylor’s property.
- Kingston Maurward and Friends of Taylor’s are restricted to the running costs of Taylor’s Rehoming Centre.
- Legacy – M Taylor & M Reading are restricted legacies to the running costs of Taylor’s Rehoming Centre.
- Weymouth shop is a restricted fund to cover the running costs of the Dorchester Road Shop in Weymouth to assist with the purchase of fixtures and goods.
- RSPCA HQ is a restricted fund to be spent on the building of a rabbit enclosure at the Taylor’s Rehoming Centre. The amount has been transferred to unrestricted following the purchase of the asset.

12 Analysis of assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Tangible assets	28,199	46,830	75,029
Current assets	969,085	60,000	1,029,085
Current liabilities	(65,408)	-	(65,408)
	931,876	106,830	1,038,706

Analysis of assets between funds- 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Tangible assets	1,393	59,624	61,017
Current assets	552,250	-	552,250
Current liabilities	(16,964)	-	(16,964)
	536,679	59,624	596,303

13 Financial commitments

At 31 December 2025 the charity was committed to making the following payments under non-cancellable operating leases:

	2025	2024
	£	£
Operating leases which expire:		
Premises:		
Within one year	52,605	47,901
2-5 years	147,003	166,770
In more than five years	51,003	71,403
	250,611	286,074

14 Post balance sheet event

On the 4 March 2026, a Charitable Incorporated Organisation (CIO) was registered with the Charity Commission, RSPCA West Dorset Branch CIO, charity number 1217098. The trustees have agreed to transfer the trade and assets into the CIO from the unincorporated charity with a target date of 1 July 2026, at which point the unincorporated charity will be wound up.