

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2022**

**WEST HATCH ANIMAL CENTRE FRIENDS GROUP (RSPCA)
Charity Registration Number 1062697**

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WEST HATCH ANIMAL CENTRE FRIENDS GROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration number	1062697
Principal address	West Hatch Animal Centre West Hatch Taunton Somerset TA3 5RT
Trustees	R Hill - Chairman S Walker - Treasurer Mrs J Hill - Secretary Mrs J Ibbs Mrs M Lidster-Walker M J Benwell Mrs D Benwell

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed, and its objects are to further the charitable work of the Animal Establishment by making grants or providing such other assistance to the Animal Establishment. Under the charities legislation in England, Wales and Scotland the advancement of animal welfare is recognised as a distinct statutory charitable purpose. However, under the legislation, charities are also required to demonstrate that the work they do benefits the public in some way.

Ensuring the welfare of animals and relieving the suffering of animals has benefits for society as a whole which is recognised in the passing of the Animal Welfare Acts.

Recruitment and appointment of new trustees

The trustees have served throughout the year, except where otherwise indicated. Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Trustees shall retire from office at the AGM but may be re-elected.

Wider network

The charity works closely with the staff of the RSPCA at West Hatch in order to provide for the Animal Establishment.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and have also examined other operational and business risks faced by the charity. The trustees confirm that they have established systems to mitigate the significant risks. They would view the most likely risks to be for example false applications for animal care but the risks of this are mitigated as much as is practically possible by the charity.

OBJECTIVES AND ACTIVITIES

The aim of the charity is to improve the living conditions of domestic animals and wildlife

In carrying out the activities of the charity the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ADVISORS TO THE TRUST

Bankers : HSBC Bank

Solicitors :- none appointed

Investment Advisors : Hawksmoor Investment Managers, Fitzwarren House, Queen Street, Taunton, TA1 3UG

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees consider that the performance of the charity this year has been satisfactory. There are no significant plans for the future, other than to continue to support the Animal Establishment. The aim of the charity is to support the work of the RSPCA Animal Centre focused on the welfare of the animals and animals adopted from the Centre and anything related thereto.

FINANCIAL REVIEW

Reserves Policy

We hold cash at bank and investments of £1,386,468, all of which is unrestricted funds. The trustees consider that the reserves held are sufficient to continue the support of the Animal Establishment in future years.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity. The Trustees consider that the investment strategy is of a conservative nature and are very happy with the performance thus far.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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. 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.

ON BEHALF OF THE BOARD:



R Hill - Chairman - Trustee

Date : 14/02/23

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

I report on the accounts for the year ended 31 August 2022 set out on pages four to eight.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions of the Charity Commission under Section 145 (5)(b) of the Charities Act ; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

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

R Mugford FCCA
Bray Accountants
21 Angel Hill
Tiverton
Devon
EX16 6PE



Date: 7th February 2023

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME			
Income from generated funds			
Donations, legacies etc	2	97,218	27,007
Charitable activities	3	-	925
Investments	4	7,991	5,935
Total income		<u><u>105,209</u></u>	<u><u>33,867</u></u>
EXPENDITURE			
Expenditure on raising funds			
Charitable activities		62,422	27,700
Total expenditure		<u><u>62,422</u></u>	<u><u>27,700</u></u>
Net income (expenditure) before investment gains (losses)		42,787	6,167
Net gains (losses) on investments		-44,429	46,147
TOTAL FUNDS BROUGHT FORWARD		<u><u>1,400,760</u></u>	<u><u>1,348,446</u></u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,399,118</u></u>	<u><u>1,400,760</u></u>

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

BALANCE SHEET
31ST AUGUST 2022

	<u>Notes</u>	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	13,250	15,588
CURRENT ASSETS			
Cash at bank		898,024	1,104,945
Investments		488,444	282,873
		<u>1,386,468</u>	<u>1,387,818</u>
CREDITORS			
Amounts falling due within one year	8	-600	-2,646
NET CURRENT ASSETS		1,385,868	1,385,172
NET ASSETS		<u>1,399,118</u>	<u>1,400,760</u>
FUNDS			
Unrestricted funds	9	1,399,118	1,400,760
TOTAL FUNDS		<u>1,399,118</u>	<u>1,400,760</u>

The financial statements were approved by the Board of Trustees on 14/2/23 and were signed on its behalf by:


.....
R Hill - Chairman - Trustee

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

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 in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity under FRS 102

Income

Income is included in the statement of financial activities when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The income from fundraising ventures is shown gross, with associated costs included in resources expended. No permanent endowments have been received in the period.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to this 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.

Assets

Tangible fixed assets are depreciated on a reducing balance basis having regard to the useful lives of the assets. The rates used are as follows:

Plant and machinery - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Value Added Tax

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

	2022	2021
	£	£
2. DONATIONS, LEGACIES ETC		
Donations and gifts	2,734	3,636
Gift aid	264	264
Legacies	91,744	20,344
Subscriptions - new members	1,093	1,070
Subscriptions - renewals	1,383	1,693
	<u>97,218</u>	<u>27,007</u>
3. CHARITABLE ACTIVITIES		
Lottery	0	925
	<u>0</u>	<u>925</u>
4. INVESTMENTS		
Deposit account interest	34	27
Dividends received	7,957	5,908
	<u>7,991</u>	<u>5,935</u>

5. SUPPORT COSTS ALLOCATED TO CHARITABLE ACTIVITIES

	Finance	Support costs	Projects	Totals
	£	£	£	£
Other resources expended	87	3,926	58,409	62,422

6. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 August 2021 or for the year ended 31 August 2022.

Trustees' Expenses

During the year one trustee was reimbursed for direct charitable expenses incurred on behalf of the charity amounting to £138 (2021: £521)

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

	Plant and machinery £	Totals £
7. TANGIBLE FIXED ASSETS		
COST		
At 1st September 2021	48,272	48,272
At 31st August 2022	<u>48,272</u>	<u>48,272</u>
DEPRECIATION		
At 1st September 2021	32,684	32,684
Charge for the year	2,338	2,338
At 31st August 2022	<u>35,022</u>	<u>35,022</u>
NET BOOK VALUE		
At 31 August 2022	<u>13,250</u>	<u>13,250</u>
At 31 August 2021	<u>15,588</u>	<u>15,588</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
Accrued expenditure	<u>600</u>	<u>2,646</u>

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	1,400,760	-1,642	1,399,118
TOTAL FUNDS	<u>1,400,760</u>	<u>-1,642</u>	<u>1,399,118</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains/losses on investments	Movement in funds £
Unrestricted funds				
General fund	105,209	-62,422	-44,429	-1,642
TOTAL FUNDS	<u>105,209</u>	<u>-62,422</u>	<u>-44,429</u>	<u>-1,642</u>

N.B - there was a gain on investment of £46,147 during the year to 31.8.21

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<u>INCOME</u>		
Donations, legacies etc		
Donations and gifts	2,734	3,636
Gift aid	264	264
Legacies	91,744	20,344
Subscriptions - new members	1,093	1,070
Subscriptions - renewals	1,383	1,693
	<u>97,218</u>	<u>27,007</u>
Charitable activities		
Lottery	0	925
	<u>0</u>	<u>925</u>
Investments		
Deposit account interest	34	27
Dividends received	<u>7,957</u>	<u>5,908</u>
	7,991	5,935
Total income	105,209	33,867
<u>EXPENDITURE</u>		
Support costs		
Bank charges	87	-
Postage, stationery and advertising	935	1,881
Independent examiner's fees	-	870
Professional fees	654	1,200
Depreciation - Plant and machinery	<u>2,338</u>	<u>2,751</u>
	4,014	6,702

This page does not form part of the statutory financial statements

WEST HATCH ANIMAL CENTRE FRIENDS GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022**

	2022	2021
	£	£
Projects		
Domestic & Wildlife	53,089	16,460
Animal behaviour training	0	0
Vet fees	5,319	4,538
	<hr/>	<hr/>
	58,408	20,998
Total expenditure	62,422	27,700
Net income	<u>42,787</u>	<u>1,004,628</u>

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