

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 AUGUST 2023**

**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 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity registration number</b>	1062697
<b>Principal address</b>	West Hatch Animal Centre West Hatch Taunton Somerset TA3 5RT
<b>Trustees</b>	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 2023

#### 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 £1,336,499, 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: 12<sup>th</sup> APRIL 2024

## **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 2023 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: 2nd April 2024

**WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2023**

	Notes	<b>2023 Unrestricted funds £</b>	<b>2022 Unrestricted funds £</b>
<b>INCOME</b>			
<b>Income from generated funds</b>			
Donations, legacies etc	2	32,613	97,218
Investments	3	19,843	7,991
<b>Total income</b>		<u><u>52,456</u></u>	<u><u>105,209</u></u>
<b>EXPENDITURE</b>			
<b>Expenditure on raising funds</b>			
Charitable activities		74,894	62,422
<b>Total expenditure</b>		<u><u>74,894</u></u>	<u><u>62,422</u></u>
<b>Net income (expenditure) before investment gains (losses)</b>		-22,438	42,787
<b>Net gains (losses) on investments</b>		-29,549	-44,429
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u><u>1,399,118</u></u>	<u><u>1,400,760</u></u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,347,131</u></u>	<u><u>1,399,118</u></u>

**WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

**BALANCE SHEET  
31ST AUGUST 2023**

	<u>Notes</u>	<b>2023 Unrestricted funds £</b>	<b>2022 Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	11,262	13,250
 <b>CURRENT ASSETS</b>			
Cash at bank		677,604	898,024
Investments		658,895	488,444
		<u>1,336,499</u>	<u>1,386,468</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	-630	-600
 <b>NET CURRENT ASSETS</b>		1,335,869	1,385,868
 <b>NET ASSETS</b>		<u><u>1,347,131</u></u>	<u><u>1,399,118</u></u>
 <b>FUNDS</b>			
Unrestricted funds	8	1,347,131	1,399,118
 <b>TOTAL FUNDS</b>		<u><u>1,347,131</u></u>	<u><u>1,399,118</u></u>

The financial statements were approved by the Board of Trustees on 12/4/24 and were signed on its behalf by:

*R Hill*

R Hill - Chairman - Trustee

## **WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST AUGUST 2023**

#### **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 2023

	2023	2022
<b>2. DONATIONS, LEGACIES ETC</b>		
	£	£
Donations and gifts	3,157	2,734
Gift aid	190	264
Legacies	27,160	91,744
Subscriptions - new members	786	1,093
Subscriptions - renewals	1,320	1,383
	<u>32,613</u>	<u>97,218</u>

## 3. INVESTMENTS

Deposit account interest	807	34
Dividends received	19,036	7,957
	<u>19,843</u>	<u>7,991</u>

## 4. SUPPORT COSTS ALLOCATED TO CHARITABLE ACTIVITIES

	Finance	Support costs	Projects	Totals
	£	£	£	£
Other resources expended	139	4,755	70,000	74,894

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 August 2022 or for the year ended 31 August 2023.

### Trustees' Expenses

During the year one trustee was reimbursed for direct charitable expenses incurred on behalf of the charity amounting to £1,619 (2022: £138)



**WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2023**

	Plant and machinery £	Totals £
<b>6. TANGIBLE FIXED ASSETS</b>		
<b>COST</b>		
At 1st September 2022	48,272	48,272
At 31st August 2023	<u>48,272</u>	<u>48,272</u>
<b>DEPRECIATION</b>		
At 1st September 2022	35,022	35,022
Charge for the year	1,988	1,988
At 31st August 2023	<u>37,010</u>	<u>37,010</u>
<b>NET BOOK VALUE</b>		
At 31 August 2023	<u>11,262</u>	<u>11,262</u>
At 31 August 2022	<u>13,250</u>	<u>13,250</u>

	<b>2023</b>	<b>2022</b>
<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Accrued expenditure	<u>630</u>	<u>600</u>

**8. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	1,399,118	-51,987	1,347,131
<b>TOTAL FUNDS</b>	<u>1,399,118</u>	<u>-51,987</u>	<u>1,347,131</u>

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

	Incoming resources £	Resources expended £	Gains/losses on investments	Movement in funds £
<b>Unrestricted funds</b>				
General fund	52,456	-74,894	-29,549	-51,987
<b>TOTAL FUNDS</b>	<u>52,456</u>	<u>-74,894</u>	<u>-29,549</u>	<u>-51,987</u>

N.B - there was a loss on investment of £44,429 during the year to 31.8.22

**WEST HATCH ANIMAL CENTRE FRIENDS GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b><u>INCOME</u></b>		
<b>Donations, legacies etc</b>		
Donations and gifts	3,157	2,734
Gift aid	190	264
Legacies	27,160	91,744
Subscriptions - new members	786	1,093
Subscriptions - renewals	1,320	1,383
	<u>32,613</u>	<u>97,218</u>
<b>Investments</b>		
Deposit account interest	807	34
Dividends received	<u>19,036</u>	<u>7,957</u>
	19,843	7,991
<b>Total income</b>	52,456	105,209
<b><u>EXPENDITURE</u></b>		
<b>Support costs</b>		
Bank charges	139	87
Postage, stationery and advertising	2,107	935
Professional fees	660	654
Depreciation - Plant and machinery	<u>1,988</u>	<u>2,338</u>
	4,894	4,014

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 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>Projects</b>		
Domestic & Wildlife	63,676	53,089
Animal behaviour training	162	0
Vet fees	6,162	5,319
	<u>70,000</u>	<u>58,408</u>
<b>Total expenditure</b>	74,894	62,422
<b>Net income</b>	<u><u>-22,438</u></u>	<u><u>42,787</u></u>

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