

# THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE

England & Wales · Charity number 1102393

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2004-02-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** R S P C A  
Millbrook Animal Centre  
Guildford Road  
Chobham  
Woking  
GU24 8EH

**Phone** 0300 123 8250

## Activities

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**Objects:** TO FURTHER THE CHARITABLE WORK OF THE RSPCA MILLBROOK ANIMAL CENTRE BY MAKING GRANTS OR PROVIDING SUCH OTHER ASSISTANCE TO THE CENTRE AS THE EXECUTIVE COMMITTEE DECIDES.

**Activities:** Fund raising events-animal welfare.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Animals
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** MILLBROOK, SURREY
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£26,360	£34,640	-	-
2024-04-30	£57,544	£58,435	-	-
2023-04-30	£31,486	£48,589	-	-
2022-04-30	£35,942	£14,608	-	-
2021-04-30	£22,966	£49,524	-	-

## Trustees

Name	Role	Appointed
<b>Joanne Elizabeth Douglas</b>	Chair	2023-02-27
CHRIS HANKS		
CHRIS UNSWORTH		2011-09-01
Claire Eleanor Jones		2025-12-15
GINA GOWER		2011-09-01
Linda Mary Nixey		2025-02-28
Lorna Maureen Graveling		2020-08-19
Oliver Michael Whiteway		2025-10-09

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE**

England & Wales - Charity number 1102393

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# Accounts

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**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2025  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

Wilson Partners Limited  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

**The Friends of RSPCA Millbrook Animal  
Centre**

**Contents of the Financial Statements  
for the Year Ended 30 April 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

### **Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

### **Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity received income from activities, donations and interest of £26,360 (2024 - £57,544) which is the total incoming resources.

Total expenditure incurred was £34,640 (2024 - £58,435) that left net outgoing resources for the year of £8,280 (2024 - net outgoing resources of £891).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

### **Reserves policy**

The unrestricted funds reserve at 30 April 2025 amounted to £142,239 (2024 - £150,519).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

## **FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1102393

### **Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2025**

**Trustees**

S Walters (resigned 15/11/2024)  
J Huston  
C Hanks  
C Unsworth  
G Gower  
L Graveling  
J E Douglas  
L Nixey (appointed 28/2/2025)

**Independent Examiner**

A C Carpenter  
Wilson Partners Limited  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

Approved by order of the board of trustees on 15 October 2025 and signed on its behalf by:



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G Gower - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.



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A C Carpenter

Wilson Partners Limited  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

15 October 2025

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2025**

	Notes	30/4/25 Unrestricted fund £	30/4/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		14,799	41,923
Other trading activities	3	9,244	14,027
Investment income	4	2,317	1,594
<b>Total</b>		26,360	57,544
 <b>EXPENDITURE ON</b>			
Raising funds		33,890	57,745
Other		750	690
<b>Total</b>		34,640	58,435
 <b>NET INCOME/(EXPENDITURE)</b>		(8,280)	(891)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		150,519	151,410
 <b>TOTAL FUNDS CARRIED FORWARD</b>		142,239	150,519

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2025**

	Notes	30/4/25 Unrestricted fund £	30/4/24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		142,239	150,519
<b>NET CURRENT ASSETS</b>		<u>142,239</u>	<u>150,519</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		142,239	150,519
<b>NET ASSETS</b>		<u>142,239</u>	<u>150,519</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>142,239</u>	<u>150,519</u>
<b>TOTAL FUNDS</b>		<u>142,239</u>	<u>150,519</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:



G Gower - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 of the obligation 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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

**3. OTHER TRADING ACTIVITIES**

	30/4/25	30/4/24
	£	£
Dog show	2,256	4,514
Easter & Christmas fayre	4,729	5,250
Other income	2,259	4,263
	<u>9,244</u>	<u>14,027</u>

**4. INVESTMENT INCOME**

	30/4/25	30/4/24
	£	£
Deposit account interest	2,317	1,594
	<u>2,317</u>	<u>1,594</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

**6. MOVEMENT IN FUNDS**

	At 1/5/24	Net movement in funds	At 30/4/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	150,519	(8,280)	142,239
	<u>150,519</u>	<u>(8,280)</u>	<u>142,239</u>
<b>TOTAL FUNDS</b>	<u>150,519</u>	<u>(8,280)</u>	<u>142,239</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,360	(34,640)	(8,280)
	<u>26,360</u>	<u>(34,640)</u>	<u>(8,280)</u>
<b>TOTAL FUNDS</b>	<u>26,360</u>	<u>(34,640)</u>	<u>(8,280)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/23 £	Net movement in funds £	At 30/4/24 £
<b>Unrestricted funds</b>			
General fund	151,410	(891)	150,519
	<u>151,410</u>	<u>(891)</u>	<u>150,519</u>
<b>TOTAL FUNDS</b>	<u><u>151,410</u></u>	<u><u>(891)</u></u>	<u><u>150,519</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,544	(58,435)	(891)
	<u>57,544</u>	<u>(58,435)</u>	<u>(891)</u>
<b>TOTAL FUNDS</b>	<u><u>57,544</u></u>	<u><u>(58,435)</u></u>	<u><u>(891)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/23 £	Net movement in funds £	At 30/4/25 £
<b>Unrestricted funds</b>			
General fund	151,410	(9,171)	142,239
	<u>151,410</u>	<u>(9,171)</u>	<u>142,239</u>
<b>TOTAL FUNDS</b>	<u><u>151,410</u></u>	<u><u>(9,171)</u></u>	<u><u>142,239</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,904	(93,075)	(9,171)
	<u>83,904</u>	<u>(93,075)</u>	<u>(9,171)</u>
<b>TOTAL FUNDS</b>	<u><u>83,904</u></u>	<u><u>(93,075)</u></u>	<u><u>(9,171)</u></u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025**

	30/4/25 £	30/4/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,799	41,923
<b>Other trading activities</b>		
Dog show	2,256	4,514
Easter & Christmas fayre	4,729	5,250
Other income	2,259	4,263
	9,244	14,027
<b>Investment income</b>		
Deposit account interest	2,317	1,594
	26,360	57,544
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
General expenses	2,293	2,198
Dog Behaviour & training	6,537	4,198
Pond project	-	39,600
Veterinary costs	5,761	794
Equipment renewals	11,664	6,576
Premises improvements	7,635	3,414
Staff training	-	965
	33,890	57,745
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	750	690
	34,640	58,435
<b>Net expenditure</b>	(8,280)	(891)

This page does not form part of the statutory financial statements

**The Friends of the RSPCA Millbrook Animal Centre**  
Guildford Road, Chobham, Surrey, GU24 8EH

15 October 2025

Barnbrook Sinclair  
Chancery House  
30 St Johns Road  
Woking  
Surrey GU21 7SA

Dear Sirs

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE  
ACCOUNTS TO 30 APRIL 2025**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the charity, the following representations given to you in connection with your work on the charity's accounts for the period to 30 April 2025.

1. We acknowledge as the board of trustees our responsibilities under the Charities Act 2011 for preparing accounts which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your work and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
2. In our opinion, the balance sheet includes all cash and bank accounts and all other assets and, on realisation in the ordinary course of business, the current assets in the accounts are expected to produce not less than the net book amounts at which they are stated.
3. All assets were free from any lien, encumbrance or charge except as disclosed.
4. The amounts stated in the accounts as provision for liabilities, losses and diminution in the value of assets are, in our opinion, sufficient and reasonable for those purposes.
5. All income which arose up to the date of the accounts has been brought into account.
6. There have been no events since the balance sheet date which require adjustment or disclosure in the accounts. We have no plans that may materially affect the stated value or classification of assets and liabilities.
7. At the balance sheet date there were no contingent liabilities of a material amount and no litigation in progress, pending or threatened, other than as disclosed or provided in the accounts.
8. In our opinion, the charity is entitled to exemption from the requirements for a statutory audit.

Yours faithfully

  
2025-10-15

.....  
Trustee

Approved by the board and signed on its behalf.

Document electronically signed



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## Document Details

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<b>Document Bundle ID</b>	b23b0000-8e17-2695-0b7d-08de0be98f2d
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<b>FuseSign subscriber</b>	Wilson Partners Limited
<b>Initiator email</b>	robert.gregory@wilson-partners.co.uk
<b>Signed by</b>	Friends of the RSPCA Millbrook Animal Centre (The) (nandggower@gmail.com), Andy Carpenter (Andrew.Carpenter@wilson-partners.co.uk)
<b>System finalisation</b>	2025-10-15 14:19 +00:00
<b>Verify URL</b>	<a href="https://app.fuse.work/fusesign/verify/67740000-19c2-1abf-d09d-08de0be98e7e">https://app.fuse.work/fusesign/verify/67740000-19c2-1abf-d09d-08de0be98e7e</a>

## Document Signers

### Signer 1

<b>Name</b>	Friends of the RSPCA Millbrook Animal Centre (The)
<b>Email</b>	nandggower@gmail.com
<b>Mobile</b>	N/A
<b>IP Address/es</b>	194.233.156.170
<b>Signed on Pages</b>	4, 7, 13
<b>Verification Mode</b>	Email Code



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### Signer 2

<b>Name</b>	Andy Carpenter
<b>Email</b>	Andrew.Carpenter@wilson-partners.co.uk
<b>Mobile</b>	N/A
<b>IP Address/es</b>	62.64.250.86
<b>Signed on Pages</b>	5
<b>Verification Mode</b>	Email Code



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## DOCUMENT AUDIT LOG

DATE TIME	USER	TRANSACTION
2025-10-15 12:56 +00:00	ROBERT.GREGORY@WILSON-PARTNERS.CO.UK	DOCUMENT BUNDLE CREATED BY ROBERT GREGORY (ROBERT.GREGORY@WILSON-PARTNERS.CO.UK)
2025-10-15 12:56 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: NANDGGOWER@GMAIL.COM. (1 DOCUMENT - 1 SIGNING ACTION).
2025-10-15 12:56 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: ANDREW.CARPENTER@WILSON-PARTNERS.CO.UK. (1 DOCUMENT - 1 SIGNING ACTION).
2025-10-15 12:56 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: ROBERT.GREGORY@WILSON-PARTNERS.CO.UK. (1 DOCUMENT - 0 SIGNING ACTIONS).
2025-10-15 12:56 +00:00	SYSTEM	ACCESS LINK: SENDING EMAIL TO: LIZ.CLIFTON@WILSON-PARTNERS.CO.UK. (1 DOCUMENT - 0 SIGNING ACTIONS).
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2025-10-15 13:28 +00:00	FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE (THE)	EMAIL VERIFICATION REQUESTED TO EMAIL NANDGGOWER@GMAIL.COM
2025-10-15 13:28 +00:00	FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE (THE)	CODE ENTERED AND VERIFIED
2025-10-15 13:29 +00:00	FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE (THE)	DOCUMENT SIGNED: 2025 ACCOUNTS PACK [FYI-87024838].PDF - ON PAGE 4 (SIGNATUREID: 7D4E0000-5CDB-CEB8-9028-08DE0BEA3458)
2025-10-15 13:29 +00:00	FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE (THE)	DOCUMENT SIGNED: 2025 ACCOUNTS PACK [FYI-87024838].PDF - ON PAGE 7 (SIGNATUREID: 7D4E0000-5CDB-CEB8-903A-08DE0BEA3458)
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2025-10-15 14:18 +00:00	ANDY CARPENTER	EMAIL VERIFICATION REQUESTED TO EMAIL ANDREW.CARPENTER@WILSON-PARTNERS.CO.UK
2025-10-15 14:19 +00:00	ANDY CARPENTER	CODE ENTERED AND VERIFIED
2025-10-15 14:19 +00:00	ANDY CARPENTER	DOCUMENT SIGNED: 2025 ACCOUNTS PACK [FYI-87024838].PDF - ON PAGE 5 (SIGNATUREID: 7D4E0000-5CDB-CEB8-9049-08DE0BEA3458)
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2025-10-15 14:19 +00:00	SYSTEM	FINALISING DOCUMENT (67740000-19C2-1ABF-D09D-08DE0BE98E7E)

## More Information

For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit [www.fusesign.com](http://www.fusesign.com)

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE**

England & Wales - Charity number 1102393

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# Accounts

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**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2024  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

**The Friends of RSPCA Millbrook Animal  
Centre**

**Contents of the Financial Statements  
for the Year Ended 30 April 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

### **Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

### **Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity received income from activities, donations and interest of £57,544 (2023 - £31,486) which is the total incoming resources.

Total expenditure incurred was £58,435 (2023 - £48,589) that left net outgoing resources for the year of £891 (2023 - net outgoing resources of £17,103).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

### **Reserves policy**

The unrestricted funds reserve at 30 April 2024 amounted to £150,519 (2023 - £151,410).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

## **FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1102393

### **Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2024**

**Trustees**

S Walters  
J Huston  
C Hanks  
C Unsworth  
G Gower  
L Graveling  
J E Douglas

**Independent Examiner**

A C Carpenter  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

Approved by order of the board of trustees on 17 June 2024 and signed on its behalf by:

  
Gina Gower (Aug 21, 2024 19:14 GMT+1)

G Gower - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.

Andrew Carpenter  
Andrew Carpenter (Aug 21, 2024 20:56 GMT+2)

A C Carpenter

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

17 June 2024

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2024**

	Notes	30/4/24 Unrestricted fund £	30/4/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,923	17,323
Other trading activities	3	14,027	13,875
Investment income	4	1,594	288
<b>Total</b>		57,544	31,486
 <b>EXPENDITURE ON</b>			
Raising funds		57,745	47,929
Other		690	660
<b>Total</b>		58,435	48,589
 <b>NET INCOME/(EXPENDITURE)</b>		 (891)	 (17,103)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		151,410	168,513
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 150,519	 151,410

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2024**

	Notes	30/4/24 Unrestricted fund £	30/4/23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		150,519	151,410
<b>NET CURRENT ASSETS</b>		150,519	151,410
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		150,519	151,410
<b>NET ASSETS</b>		150,519	151,410
<b>FUNDS</b>	6		
Unrestricted funds		150,519	151,410
<b>TOTAL FUNDS</b>		150,519	151,410

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2024 and were signed on its behalf by:

  
Gina Gower (Aug 21, 2024 13:14 GMT+1)

G Gower - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 of the obligation 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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. OTHER TRADING ACTIVITIES**

	30/4/24	30/4/23
	£	£
Dog show	4,514	4,852
Easter & Christmas fayre	5,250	6,458
Other income	4,263	2,565
	<u>14,027</u>	<u>13,875</u>

**4. INVESTMENT INCOME**

	30/4/24	30/4/23
	£	£
Deposit account interest	1,594	288
	<u>1,594</u>	<u>288</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**6. MOVEMENT IN FUNDS**

	At 1/5/23	Net movement in funds	At 30/4/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,410	(891)	150,519
	<u>151,410</u>	<u>(891)</u>	<u>150,519</u>
<b>TOTAL FUNDS</b>	<u>151,410</u>	<u>(891)</u>	<u>150,519</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	57,544	(58,435)	(891)
	<u>57,544</u>	<u>(58,435)</u>	<u>(891)</u>
<b>TOTAL FUNDS</b>	<u>57,544</u>	<u>(58,435)</u>	<u>(891)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
<b>Unrestricted funds</b>			
General fund	168,513	(17,103)	151,410
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,486	(48,589)	(17,103)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/22 £	Net movement in funds £	At 30/4/24 £
<b>Unrestricted funds</b>			
General fund	168,513	(17,994)	150,519
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>168,513</u>	<u>(17,994)</u>	<u>150,519</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,030	(107,024)	(17,994)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>89,030</u>	<u>(107,024)</u>	<u>(17,994)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2024**

	30/4/24 £	30/4/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,923	17,323
<b>Other trading activities</b>		
Dog show	4,514	4,852
Easter & Christmas fayre	5,250	6,458
Other income	4,263	2,565
	14,027	13,875
<b>Investment income</b>		
Deposit account interest	1,594	288
	57,544	31,486
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
General expenses	2,198	179
Dog Behaviour & training	4,198	4,695
Pond project	39,600	18,000
Veterinary costs	794	4,259
Equipment renewals	6,576	9,435
Premises improvements	3,414	-
Storage shed	-	6,200
Generator	-	3,516
Staff training	965	1,645
	57,745	47,929
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	690	660
	58,435	48,589
<b>Net expenditure</b>	(891)	(17,103)

This page does not form part of the statutory financial statements

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2024  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

**The Friends of RSPCA Millbrook Animal  
Centre**

**Contents of the Financial Statements  
for the Year Ended 30 April 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

**Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

**Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity received income from activities, donations and interest of £57,544 (2023 - £31,486) which is the total incoming resources.

Total expenditure incurred was £58,435 (2023 - £48,589) that left net outgoing resources for the year of £891 (2023 - net outgoing resources of £17,103).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

**Reserves policy**

The unrestricted funds reserve at 30 April 2024 amounted to £150,519 (2023 - £151,410).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

**FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1102393

**Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2024**

**Trustees**

S Walters  
J Huston  
C Hanks  
C Unsworth  
G Gower  
L Graveling  
J E Douglas

**Independent Examiner**

A C Carpenter  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

Approved by order of the board of trustees on 17 June 2024 and signed on its behalf by:

  
Gina Gower (Aug 21, 2024 19:14 GMT+1)

G Gower - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.

*Andrew Carpenter*  
Andrew Carpenter (Aug 21, 2024 20:56 GMT+2)

A C Carpenter

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

17 June 2024

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2024**

	Notes	30/4/24 Unrestricted fund £	30/4/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		41,923	17,323
Other trading activities	3	14,027	13,875
Investment income	4	1,594	288
<b>Total</b>		57,544	31,486
 <b>EXPENDITURE ON</b>			
Raising funds		57,745	47,929
Other		690	660
<b>Total</b>		58,435	48,589
 <b>NET INCOME/(EXPENDITURE)</b>		(891)	(17,103)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		151,410	168,513
 <b>TOTAL FUNDS CARRIED FORWARD</b>		150,519	151,410

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2024**

	Notes	30/4/24 Unrestricted fund £	30/4/23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		150,519	151,410
<b>NET CURRENT ASSETS</b>		150,519	151,410
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		150,519	151,410
<b>NET ASSETS</b>		150,519	151,410
<b>FUNDS</b>	6		
Unrestricted funds		150,519	151,410
<b>TOTAL FUNDS</b>		150,519	151,410

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2024 and were signed on its behalf by:

*Gina Gower*  
Gina Gower (Aug 21, 2024 19:14 GMT+1)

G Gower - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 of the obligation 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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. OTHER TRADING ACTIVITIES**

	30/4/24	30/4/23
	£	£
Dog show	4,514	4,852
Easter & Christmas fayre	5,250	6,458
Other income	4,263	2,565
	<u>14,027</u>	<u>13,875</u>

**4. INVESTMENT INCOME**

	30/4/24	30/4/23
	£	£
Deposit account interest	<u>1,594</u>	<u>288</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**6. MOVEMENT IN FUNDS**

	At 1/5/23	Net movement in funds	At 30/4/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,410	(891)	150,519
	<u>151,410</u>	<u>(891)</u>	<u>150,519</u>
<b>TOTAL FUNDS</b>	<u>151,410</u>	<u>(891)</u>	<u>150,519</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	57,544	(58,435)	(891)
	<u>57,544</u>	<u>(58,435)</u>	<u>(891)</u>
<b>TOTAL FUNDS</b>	<u>57,544</u>	<u>(58,435)</u>	<u>(891)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
<b>Unrestricted funds</b>			
General fund	168,513	(17,103)	151,410
	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>
<b>TOTAL FUNDS</b>	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,486	(48,589)	(17,103)
	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>
<b>TOTAL FUNDS</b>	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/22 £	Net movement in funds £	At 30/4/24 £
<b>Unrestricted funds</b>			
General fund	168,513	(17,994)	150,519
	<u>168,513</u>	<u>(17,994)</u>	<u>150,519</u>
<b>TOTAL FUNDS</b>	<u>168,513</u>	<u>(17,994)</u>	<u>150,519</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,030	(107,024)	(17,994)
	<u>89,030</u>	<u>(107,024)</u>	<u>(17,994)</u>
<b>TOTAL FUNDS</b>	<u>89,030</u>	<u>(107,024)</u>	<u>(17,994)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**The Friends of the RSPCA Millbrook Animal Centre**  
Guildford Road, Chobham, Surrey, GU24 8EH

17 June 2024

Barnbrook Sinclair  
Chancery House  
30 St Johns Road  
Woking  
Surrey GU21 7SA

Dear Sirs

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE  
ACCOUNTS TO 30 APRIL 2024**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the charity, the following representations given to you in connection with your work on the charity's accounts for the period to 30 April 2024.

1. We acknowledge as the board of trustees our responsibilities under the Charities Act 2011 for preparing accounts which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your work and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
2. In our opinion, the balance sheet includes all cash and bank accounts and all other assets and, on realisation in the ordinary course of business, the current assets in the accounts are expected to produce not less than the net book amounts at which they are stated.
3. All assets were free from any lien, encumbrance or charge except as disclosed.
4. The amounts stated in the accounts as provision for liabilities, losses and diminution in the value of assets are, in our opinion, sufficient and reasonable for those purposes.
5. All income which arose up to the date of the accounts has been brought into account.
6. There have been no events since the balance sheet date which require adjustment or disclosure in the accounts. We have no plans that may materially affect the stated value or classification of assets and liabilities.
7. At the balance sheet date there were no contingent liabilities of a material amount and no litigation in progress, pending or threatened, other than as disclosed or provided in the accounts.
8. In our opinion, the charity is entitled to exemption from the requirements for a statutory audit.

Yours faithfully

  
Gina Gower (Aug 21, 2024 19:14 GMT+1)

.....  
Trustee

Approved by the board and signed on its behalf.











# Friends of RSPCA Millbrook 2024 accounts

Final Audit Report

2024-08-21

Created:	2024-08-21
By:	Barnbrook Sinclair (echosign2@barnbrooksincclair.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA481nGFkKBhlah8UT_etAlvKkqwSYzIU7

## "Friends of RSPCA Millbrook 2024 accounts" History

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-  Signer nandggower@gmail.com entered name at signing as Gina Gower  
2024-08-21 - 18:14:03 GMT
-  Document e-signed by Gina Gower (nandggower@gmail.com)  
Signature Date: 2024-08-21 - 18:14:05 GMT - Time Source: server
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2024-08-21 - 18:55:41 GMT
-  Signer andrew.carpenter@barnbrooksincclair.com entered name at signing as Andrew Carpenter  
2024-08-21 - 18:56:20 GMT
-  Document e-signed by Andrew Carpenter (andrew.carpenter@barnbrooksincclair.com)  
Signature Date: 2024-08-21 - 18:56:22 GMT - Time Source: server
-  Agreement completed.  
2024-08-21 - 18:56:22 GMT

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE**

England & Wales - Charity number 1102393

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# Accounts

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**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2023  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

**The Friends of RSPCA Millbrook Animal  
Centre**

**Contents of the Financial Statements  
for the Year Ended 30 April 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

### **Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

### **Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The charity received income from activities, donations and interest of £31,486 (2022 - £35,942) which is the total incoming resources.

Total expenditure incurred was £48,589 (2022 - £14,608) that left net outgoing resources for the year of £17,103 (2022 - net incoming resources of £21,334).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

### **Reserves policy**

The unrestricted funds reserve at 30 April 2023 amounted to £151,410 (2022 - £168,513).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

## **FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1102393

### **Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2023**

**Trustees**

S Walters

J Huston

C Hanks

C Unsworth

G Gower

E Wood (resigned 24/4/2023)

L Graveling

J E Douglas (appointed 27/2/2023)

**Independent Examiner**

A C Carpenter

Barnbrook Sinclair

Chartered Accountants

Chancery House

30 St Johns Road

Woking

Surrey

GU21 7SA

Approved by order of the board of trustees on 16 June 2023 and signed on its behalf by:

*Susannah Walters*

Susannah Walters (Jun 22, 2023 08:40 GMT+1)

S Walters - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.

A C Carpenter  
A C Carpenter (Jun 22, 2023 11:27 GMT+1)

A C Carpenter

Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

16 June 2023

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2023**

	Notes	30/4/23 Unrestricted fund £	30/4/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		17,323	35,446
Other trading activities	3	13,875	483
Investment income	4	288	13
<b>Total</b>		<b>31,486</b>	<b>35,942</b>
 <b>EXPENDITURE ON</b>			
Raising funds		47,929	13,978
Other		660	630
<b>Total</b>		<b>48,589</b>	<b>14,608</b>
<b>NET INCOME/(EXPENDITURE)</b>		(17,103)	21,334
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		168,513	147,179
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>151,410</b>	<b>168,513</b>

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2023**

	Notes	30/4/23 Unrestricted fund £	30/4/22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		151,410	168,513
<b>NET CURRENT ASSETS</b>		151,410	168,513
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		151,410	168,513
<b>NET ASSETS</b>		151,410	168,513
<b>FUNDS</b>	6		
Unrestricted funds		151,410	168,513
<b>TOTAL FUNDS</b>		151,410	168,513

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2023 and were signed on its behalf by:

*Susannah Walters*  
Susannah Walters (Jun 22, 2023 08:40 GMT+1)

S Walters - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 of the obligation 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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. OTHER TRADING ACTIVITIES**

	30/4/23	30/4/22
	£	£
Dog show	4,852	130
Easter & Christmas fayre	6,458	-
Other income	2,565	353
	<u>13,875</u>	<u>483</u>

**4. INVESTMENT INCOME**

	30/4/23	30/4/22
	£	£
Deposit account interest	<u>288</u>	<u>13</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**6. MOVEMENT IN FUNDS**

	At 1/5/22	Net movement in funds	At 30/4/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	168,513	(17,103)	151,410
	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>
<b>TOTAL FUNDS</b>	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,486	(48,589)	(17,103)
	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>
<b>TOTAL FUNDS</b>	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/21 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	147,179	21,334	168,513
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>147,179</u>	<u>21,334</u>	<u>168,513</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,942	(14,608)	21,334
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>35,942</u>	<u>(14,608)</u>	<u>21,334</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/21 £	Net movement in funds £	At 30/4/23 £
<b>Unrestricted funds</b>			
General fund	147,179	4,231	151,410
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>147,179</u>	<u>4,231</u>	<u>151,410</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,428	(63,197)	4,231
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>67,428</u>	<u>(63,197)</u>	<u>4,231</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2023**

	30/4/23 £	30/4/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,323	35,446
<b>Other trading activities</b>		
Dog show	4,852	130
Easter & Christmas fayre	6,458	-
Other income	2,565	353
	13,875	483
<b>Investment income</b>		
Deposit account interest	288	13
	288	13
<b>Total incoming resources</b>	31,486	35,942
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
General expenses	179	898
Dog Behaviour & training	4,695	793
Veterinary costs	4,259	3,925
Equipment renewals	9,435	6,105
Storage shed	6,200	-
Generator	3,516	-
Compound	18,000	-
Staff training	1,645	2,257
	47,929	13,978
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	660	630
	660	630
Total resources expended	48,589	14,608
<b>Net (expenditure)/income</b>	(17,103)	21,334

This page does not form part of the statutory financial statements

**The Friends of the RSPCA Millbrook Animal Centre**  
Guildford Road, Chobham, Surrey, GU24 8EH

16 June 2023

Barnbrook Sinclair  
Chancery House  
30 St Johns Road  
Woking  
Surrey GU21 7SA

Dear Sirs

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE  
ACCOUNTS TO 30 APRIL 2023**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the charity, the following representations given to you in connection with your work on the charity's accounts for the period to 30 April 2023.

1. We acknowledge as the board of trustees our responsibilities under the Charities Act 2011 for preparing accounts which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your work and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
2. In our opinion, the balance sheet includes all cash and bank accounts and all other assets and, on realisation in the ordinary course of business, the current assets in the accounts are expected to produce not less than the net book amounts at which they are stated.
3. All assets were free from any lien, encumbrance or charge except as disclosed.
4. The amounts stated in the accounts as provision for liabilities, losses and diminution in the value of assets are, in our opinion, sufficient and reasonable for those purposes.
5. All income which arose up to the date of the accounts has been brought into account.
6. There have been no events since the balance sheet date which require adjustment or disclosure in the accounts. We have no plans that may materially affect the stated value or classification of assets and liabilities.
7. At the balance sheet date there were no contingent liabilities of a material amount and no litigation in progress, pending or threatened, other than as disclosed or provided in the accounts.
8. In our opinion, the charity is entitled to exemption from the requirements for a statutory audit.

Yours faithfully

Susannah Walters  
Susannah Walters (Jun 22, 2023 08:40 GMT+1)

.....  
Trustee

Approved by the board and signed on its behalf.











# Friends of RSPCA Millbrook 2023 accounts pack

Final Audit Report

2023-06-22

Created:	2023-06-20
By:	Barnbrook Sinclair (echosign2@barnbrooksincclair.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYbhQv_fntdcHbRX7jnTsNltx0tHrbd6

## "Friends of RSPCA Millbrook 2023 accounts pack" History

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2023-06-22 - 10:27:44 GMT - IP address: 217.155.117.126
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2023-06-22 - 10:27:46 GMT

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE**

England & Wales - Charity number 1102393

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# Accounts

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**REGISTERED CHARITY NUMBER: 1102393**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2022  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

**Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA**

**The Friends of RSPCA Millbrook Animal  
Centre**

**Contents of the Financial Statements  
for the Year Ended 30 April 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

**Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

Due to the Covid-19 pandemic the charity was unable to have a gala day during the year to 30 April 2022

**Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity received income from activities, donations and interest of £35,942 (2021 - £18,098) which is the total incoming resources.

Total expenditure incurred was £14,608 (2021 - £44,657) that left net incoming resources for the year of £21,334 (2021 - net outgoing resources of £26,559).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

**Reserves policy**

The unrestricted funds reserve at 30 April 2022 amounted to £168,513 (2021 - £147,179).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

**FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1102393

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2022**

**Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**Trustees**

S Walters  
J Huston  
C Hanks  
C Unsworth  
G Gower  
E Wood  
L Graveling

**Independent Examiner**

A C Carpenter  
FCA  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

Approved by order of the board of trustees on 20 January 2023 and signed on its behalf by:

  
Susannah Walters (Jan 24, 2023 09:39 GMT)

S Walters - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

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

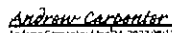
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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 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.

  
Andrew Carpenter (Jan 24, 2023 09:11 GMT)

A C Carpenter  
FCA  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

20 January 2023

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2022**

	Notes	30/4/22 Unrestricted fund £	30/4/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		35,446	14,431
Other trading activities	3	483	3,588
Investment income	4	13	79
<b>Total</b>		<u>35,942</u>	<u>18,098</u>
 <b>EXPENDITURE ON</b>			
Raising funds		13,978	44,027
Other		630	630
<b>Total</b>		<u>14,608</u>	<u>44,657</u>
<b>NET INCOME/(EXPENDITURE)</b>		21,334	(26,559)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		147,179	173,738
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>168,513</u></u>	<u><u>147,179</u></u>

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2022**

	Notes	30/4/22 Unrestricted fund £	30/4/21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		168,513	147,179
<b>NET CURRENT ASSETS</b>		168,513	147,179
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		168,513	147,179
<b>NET ASSETS</b>		168,513	147,179
<b>FUNDS</b>	6		
Unrestricted funds		168,513	147,179
<b>TOTAL FUNDS</b>		168,513	147,179

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2023 and were signed on its behalf by:

  
Susannah Walters (Jun 24, 2023 08:33 GMT)

S Walters - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**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 of the obligation 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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. OTHER TRADING ACTIVITIES**

	30/4/22	30/4/21
	£	£
Dog show	130	-
Other income	353	3,588
	<u>483</u>	<u>3,588</u>

**4. INVESTMENT INCOME**

	30/4/22	30/4/21
	£	£
Deposit account interest	13	79
	<u>13</u>	<u>79</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**6. MOVEMENT IN FUNDS**

	At 1/5/21	Net movement in funds	At 30/4/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	147,179	21,334	168,513
	<u>147,179</u>	<u>21,334</u>	<u>168,513</u>
<b>TOTAL FUNDS</b>	<u>147,179</u>	<u>21,334</u>	<u>168,513</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,942	(14,608)	21,334
	<u>35,942</u>	<u>(14,608)</u>	<u>21,334</u>
<b>TOTAL FUNDS</b>	<u>35,942</u>	<u>(14,608)</u>	<u>21,334</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/20 £	Net movement in funds £	At 30/4/21 £
<b>Unrestricted funds</b>			
General fund	173,738	(26,559)	147,179
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,738</u>	<u>(26,559)</u>	<u>147,179</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,098	(44,657)	(26,559)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,098</u>	<u>(44,657)</u>	<u>(26,559)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/20 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	173,738	(5,225)	168,513
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,738</u>	<u>(5,225)</u>	<u>168,513</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,040	(59,265)	(5,225)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,040</u>	<u>(59,265)</u>	<u>(5,225)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	30/4/22 £	30/4/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	35,446	14,431
<b>Other trading activities</b>		
Dog show	130	-
Other income	353	3,588
	483	3,588
<b>Investment income</b>		
Deposit account interest	13	79
<b>Total incoming resources</b>	35,942	18,098
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donation to head office	-	10,000
General expenses	898	1,440
Dog Behaviour & training	793	5,203
Veterinary costs	3,925	692
Equipment renewals	6,105	5,158
Goat pen	-	8,075
Storage shed	-	8,500
Payments to owners	-	4,100
Staff training	2,257	859
	13,978	44,027
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	630	630
<b>Total resources expended</b>	14,608	44,657
<b>Net income/(expenditure)</b>	21,334	(26,559)

This page does not form part of the statutory financial statements