

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
RSPCA Lincolnshire Mid & Lincoln Branch

Symple Accounts Limited
High Street
Willingham by Stow
Gainsborough
Lincolnshire
DN21 5JZ

**RSPCA MID LINCOLNSHIRE BRANCH
TRUSTEE ANNUAL REPORT
Year ended 31 December 2023**

REVIEW

In 2023, 124 animals – 80 of which were cats - found their wonderful new homes through the branch as we moved forward following a difficult few years following the pandemic.

We have continued working with Copperhill Kennels and Cattery and Iris Cottage Cattery in 2023, who have been looking after our animals to an impeccably high standard. I would like to thank Juliet, Darren and Eileen and their teams for all their support and care of our animals throughout the last twelve months.

We would also like to thank Lauren, Allison, John and Lewis our cat fosterers – the latter two who resigned as fosterers as they gave a forever home to their latest charges. A special thank you goes out to Vikki for her wonderful care of Zippi, our long-term foster cat, who ultimately adopted Zippi in December 2023 following their 18 months of fostering him – Zippi is still defying the veterinary prognosis, and continues to live a life of luxury!

We would also like to thank Sandra, our rabbit fosterer, for her wonderful care of rabbits throughout 2023, finding Finn, Lola and Willow lovely forever homes.

We would like to say a special thank you to Sue, our volunteer guinea pig fosterer, who after several years of caring for our guinea pigs, retired from fostering in 2023 – as a branch we are so grateful to her for her hard work and commitment to the guinea pigs within our branch.

We would also like to thank our other wonderful foster carers who take in our animals from time to time.

Our animals receive veterinary treatment from Kirk Vets, The Veterinary Hospital, MediVet Welton and Rase Vets and we are extremely grateful for the care the animals receive from these practices.

We continue to have a great working relationship with the Inspectorate and other RSPCA branches as a result of our supporting each other, and would like to thank Chief Inspector Becky Lowe and her team for their ongoing support throughout 2023.

Of course, with animals in our care, once they do find someone who wishes to give them a loving home, we are required to carry out a home visit to ensure their prospective new home is appropriate for them. We are extremely fortunate to have committed Home Visitors to carry out these processes, and I would like to thank these volunteers for carrying out such an important process in the animal's journey to finding their forever home. The pandemic certainly assisted us in this regard, with the ability for home visits to be carried out virtually. Not only does this mean we have recruited more home visitors, this also means visits are undertaken much more quickly, and animals can go to their new homes sooner.

I would like to say thank you to Kim Drew, our Area Retail Manager, for all her hard work, and to Angus, and Victoria, our shop managers. I would like to say a special thank you to our shop staff; Sue, Sue, Joanne and June; for all their support and commitment to our shops and not to mention our wonderful volunteers who work in the shops, enabling our shops to open and raise much-needed funds throughout 2023.

We said goodbye to Jack Thorpe, our Branch Administrator in early 2023, and after a period of recruitment, the branch realised one of their strategic aims of recruiting a Branch Manager in the form of Melanie Winstanley, who joined us in September 2023. We are very grateful to all of Melanie's hard work so far, and very much look forward to seeing how the branch grows into 2024 with Melanie in post.

In terms of fundraising, in April 2023, we were named as a Charity Partner for the City of Lincoln's 10k for the following three years and raised over £4000 for the branch with members of our branch taking to the streets of

Lincoln as cheerleaders, stewards and runners! We also welcomed Beatles Complete, the Cavern Club's resident Beatles tribute band for the branch's first charity concert in October 2023 which was a great success.

I would like to thank my fellow trustees: Dawn, Carla, Penny, Jo, Charlie, Rachel, Debby, Lewis, Haydn and Preston for their continuous hard work, support and commitment to the branch. As always, there are changes to faces within the committee and we did say farewell to Richard, who stepped down as Trustee in 2023 – we wish him all the very best and thank him for all his support in his time as a trustee.

I would like to say a special thank you to Dawn, Vice-Chair, who has been a huge support on a daily basis behind the scenes; to Penny who has continued to work incredibly hard as branch Treasurer, and Rachel as branch Secretary. I would like to thank all members of the committee for their insight, their continued loyalty and passion for animals, and commitment to our branch. The branch are very lucky to have such committed trustees with a keen eye for improving processes, implementing strategies and ensuring the animals are at the forefront of every decision made. I look forward to working with the committee going forward in 2024, and I am excited to see what the future holds.

Finally, I would also like to thank Kim Forman who continues to be a great support to the branch and to the committee in ensuring the best decisions are made.

Without the support of our staff and volunteers – whether you work in our shops, help at fundraising events, complete home visits, sit as a trustee, foster our animals, visit our shops as a customer, or attend our events as a supporter, we simply couldn't continue the work we do for the animals in our care.

On behalf of our animals – who I am sure if they could talk, they would say it themselves - thank you very much.

31 May 2024

RSPCA Lincolnshire Mid & Lincoln Branch

Contents of the Financial Statements
for the Year Ended 31 December 2023

| | Page |
|--|----------|
| Trustees' Report | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

Trustees' Report
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
224482

Principal address
Lincoln Animal Welfare Centre
St Mark's Church Hall
St Mark's Street
Lincoln
LN5 7BA

Trustees

Mrs Amy Farrell
Mr Haydn Jones
Mrs Carla Jones
Miss Penny Kemp
Mr Lewis Harry
Miss Joanna Clegg
Mrs Charlotte Read
Miss Rachel Wilson
Mrs Debra Bradbury
Mr Richard Milburn - resigned 26.6.23
Mr Preston Keeling
Miss Dawn Fritzsche

Independent examiner

Mrs H J Hancock
ACCA
Symple Accounts Limited
High Street
Willingham by Stow
Gainsborough
Lincolnshire
DN21 5JZ

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.

OBJECTIVES AND ACTIVITIES

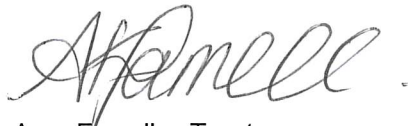
Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the charity Commission for England & Wales.

RSPCA Lincolnshire Mid & Lincoln Branch

Trustees' Report
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 18 June 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Farrell', written in a cursive style.

Mrs Amy Farrell - Trustee

Independent Examiner's Report to the Trustees of
RSPCA Lincolnshire Mid & Lincoln Branch

I report on the accounts for the year ended 31 December 2023, which are set out on pages four to ten.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mrs H J Hancock
ACCA
Symply Accounts Limited
High Street
Willingham by Stow
Gainsborough
Lincolnshire
DN21 5JZ

18 June 2024

RSPCA Lincolnshire Mid & Lincoln Branch

Statement of Financial Activities
for the Year Ended 31 December 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|---|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | | 193,681 | - | 193,681 | 96,200 |
| Activities for generating funds | 2 | 186,380 | - | 186,380 | 193,038 |
| Total incoming resources | | 380,061 | - | 380,061 | 289,238 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds | | | | | |
| Costs of generating voluntary income | 3 | - | - | - | 359 |
| Fundraising trading: cost of goods sold and other costs | 4 | 128,869 | - | 128,869 | 115,372 |
| Charitable activities | | | | | |
| General | | 134,601 | - | 134,601 | 137,995 |
| Governance costs | | 658 | - | 658 | 394 |
| Other resources expended | | - | - | - | 1,253 |
| Total resources expended | | 264,128 | - | 264,128 | 255,373 |
| NET INCOMING RESOURCES | | 115,933 | - | 115,933 | 33,865 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 402,614 | - | 402,614 | 368,749 |
| TOTAL FUNDS CARRIED FORWARD | | 518,547 | - | 518,547 | 402,614 |

The notes form part of these financial statements

RSPCA Lincolnshire Mid & Lincoln Branch

Balance Sheet
At 31 December 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | 104,861 | - | 104,861 | 105,477 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 3,993 | - | 3,993 | 3,692 |
| Prepayments and accrued income | | 1,164 | - | 1,164 | 1,779 |
| Cash in hand | | 419,418 | - | 419,418 | 304,445 |
| | | <u>424,575</u> | <u>-</u> | <u>424,575</u> | <u>309,916</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (10,889) | - | (10,889) | (12,779) |
| NET CURRENT ASSETS | | <u>413,686</u> | <u>-</u> | <u>413,686</u> | <u>297,137</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>518,547</u> | <u>-</u> | <u>518,547</u> | <u>402,614</u> |
| NET ASSETS | | <u>518,547</u> | <u>-</u> | <u>518,547</u> | <u>402,614</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 518,547 | 402,614 |
| TOTAL FUNDS | | | | <u>518,547</u> | <u>402,614</u> |

The financial statements were approved by the Board of Trustees on 18 June 2024 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|---------------------------|
| Freehold property | - 10% on reducing balance |
| Fixtures and fittings | - 10% on reducing balance |
| Computer equipment | - 33% 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

| | 31.12.23 | 31.12.22 |
|--------------------|----------|----------|
| | £ | £ |
| Fundraising events | 8,119 | 42 |
| Shop income | 178,261 | 192,996 |
| | <hr/> | <hr/> |
| | 186,380 | 193,038 |
| | <hr/> | <hr/> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. COSTS OF GENERATING VOLUNTARY INCOME

| | 31.12.23 | 31.12.22 |
|---------------|-------------------|-------------------|
| | £ | £ |
| Support costs | - | 359 |
| | <u> </u> | <u> </u> |

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

| | 31.12.23 | 31.12.22 |
|----------------|-------------------|-------------------|
| | £ | £ |
| Purchases | 5,123 | 156 |
| Staff costs | 89,058 | 87,199 |
| Shop overheads | 8,275 | 4,855 |
| Support costs | 26,413 | 23,162 |
| | <u> </u> | <u> </u> |
| | <u>128,869</u> | <u>115,372</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

| | 31.12.23 | 31.12.22 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Trustees' expenses | 125 | 359 |
| | <u> </u> | <u> </u> |

6. STAFF COSTS

| | 31.12.23 | 31.12.22 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 103,510 | 101,815 |
| | <u> </u> | <u> </u> |

The average monthly number of employees during the year was as follows:

| | 31.12.23 | 31.12.22 |
|-----------|-------------------|-------------------|
| | | |
| Employees | 8 | 10 |
| | <u> </u> | <u> </u> |

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|---|---------------------------|-------------------------------|----------------------------|-------------|
| COST | | | | |
| At 1 January 2023 and 31 December 2023 | 108,554 | 15,651 | 2,295 | 126,500 |
| DEPRECIATION | | | | |
| At 1 January 2023 | 7,046 | 11,809 | 2,168 | 21,023 |
| Charge for year | 190 | 384 | 42 | 616 |
| At 31 December 2023 | 7,236 | 12,193 | 2,210 | 21,639 |
| NET BOOK VALUE | | | | |
| At 31 December 2023 | 101,318 | 3,458 | 85 | 104,861 |
| At 31 December 2022 | 101,508 | 3,842 | 127 | 105,477 |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 £ | 31.12.22 £ |
|---------------|---------------|---------------|
| Other debtors | 3,993 | 3,692 |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 £ | 31.12.22 £ |
|-----------------|---------------|---------------|
| Other creditors | 10,889 | 12,779 |

10. MOVEMENT IN FUNDS

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 402,614 | 115,933 | 518,547 |
| TOTAL FUNDS | 402,614 | 115,933 | 518,547 |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 380,061 | (264,128) | 115,933 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>380,061</u> | <u>(264,128)</u> | <u>115,933</u> |

Comparatives for movement in funds

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted Funds | | | |
| General fund | 368,749 | 33,865 | 402,614 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>368,749</u> | <u>33,865</u> | <u>402,614</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 289,238 | (255,373) | 33,865 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>289,238</u> | <u>(255,373)</u> | <u>33,865</u> |

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

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 368,749 | 149,798 | 518,547 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>368,749</u> | <u>149,798</u> | <u>518,547</u> |

10. MOVEMENT IN FUNDS - continued

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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 669,299 | (519,501) | 149,798 |
| TOTAL FUNDS | <u>669,299</u> | <u>(519,501)</u> | <u>149,798</u> |

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

| | 31.12.23 £ | 31.12.22 £ |
|--|---------------|---------------|
| INCOMING RESOURCES | | |
| Voluntary income | | |
| Donations | 48,145 | 43,911 |
| Legacies | 145,536 | 52,289 |
| | <hr/> | <hr/> |
| | 193,681 | 96,200 |
| Activities for generating funds | | |
| Fundraising events | 8,119 | 42 |
| Shop income | 178,261 | 192,996 |
| | <hr/> | <hr/> |
| | 186,380 | 193,038 |
| Total incoming resources | <hr/> | <hr/> |
| | 380,061 | 289,238 |
| RESOURCES EXPENDED | | |
| Fundraising trading: cost of goods sold and other costs | | |
| Fundraising events expenses | 5,123 | 156 |
| Wages | 89,058 | 87,199 |
| Shop overheads | 8,275 | 4,855 |
| | <hr/> | <hr/> |
| | 102,456 | 92,210 |
| Charitable activities | | |
| Boarding & fostering costs | 73,718 | 73,358 |
| Veterinary costs | 31,587 | 33,579 |
| | <hr/> | <hr/> |
| | 105,305 | 106,937 |
| Governance costs | | |
| Expenses & sundries | 658 | 394 |
| Support costs | | |
| Management | | |
| Trustees' expenses | 125 | 359 |
| Wages | 14,452 | 14,616 |
| Shop rent | 5,500 | 6,000 |
| Rates and water | 561 | - |
| Light, heat, rates & telephone | 10,268 | 17,162 |
| Post, stationery & office | 4,324 | 3,274 |
| Contribution to HQ | 551 | 551 |
| Repairs & maintenance | 11,148 | 5,696 |
| Carried forward | 46,929 | 47,658 |

This page does not form part of the statutory financial statements

RSPCA Lincolnshire Mid & Lincoln Branch

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

| | 31.12.23 £ | 31.12.22 £ |
|---------------------------------------|---------------|---------------|
| Management | | |
| Brought forward | 46,929 | 47,658 |
| Professional fees | 1,506 | 376 |
| | <hr/> | <hr/> |
| | 48,435 | 48,034 |
| Finance | | |
| Bank & electronic payment fees | 3,094 | 3,376 |
| Accountancy | 2,698 | 2,096 |
| | <hr/> | <hr/> |
| | 5,792 | 5,472 |
| Other | | |
| Insurance | 866 | 1,624 |
| Depreciation of tangible fixed assets | 616 | 702 |
| | <hr/> | <hr/> |
| | 1,482 | 2,326 |
| Total resources expended | <hr/> | <hr/> |
| | 264,128 | 255,373 |
| | <hr/> | <hr/> |
| Net income | <hr/> | <hr/> |
| | 115,933 | 33,865 |
| | <hr/> | <hr/> |

This page does not form part of the statutory financial statements