

**ROYAL SOCIETY FOR THE PREVENTION  
OF CRUELTY TO ANIMALS  
LINCOLNSHIRE NORTH & HUMBER BRANCH**

**REGISTERED CHARITY NUMBER 234838**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> DECEMBER 2023**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS  
LINCOLNSHIRE NORTH & HUMBER BRANCH  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

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## Trustees Annual Report for the Year Ended 31<sup>st</sup> December 2023

### Reference and Administration Information

The Address of the Charity is:-

The members of the committee during the year were:-

The charity's bankers are: Lloyds TSB PLC  
High Street  
Scunthorpe

## **Structure, Governance and Management**

The charity's governing document is the RSPCA Branch Model Rules.

New committee members are recruited by the existing committee, and all committee members are elected on an annual basis at the AGM, which is generally held during June.

Continued.....

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**Trustees Annual Report for the Year Ended 31<sup>st</sup> December 2023 (continued)**

**Objectives and Activities**

The objective of the charity is to raise funds in order to provide care or veterinary treatment to animals in need of assistance to engage in the re-housing of stray and unwanted animals, to generally monitor the welfare of all animals in the branch area and to educate owners of their responsibility towards animals in their care.

**Achievements and Performance**

The charity has continued to meet its objectives during the year, supported by the profits from its charity shops, and donations and legacies from the general public.

**Financial Review**

The attached financial statements shows the current state of the finances which the committee considers to be sound. It is the long term aim of the committee to provide financial stability by holding reserves at a level at least equal to one years operating costs.

**Statement of Committee's Responsibilities**

We are required by the rules of the branch to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgements and estimates;
- prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue to trade.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets;
- taking reasonable steps for the prevention and detection of fraud.

The financial statements on pages 3 to 7 were approved by the committee on the.....

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**Independent Examiner's report to the Trustees of the Royal Society for the Prevention of Cruelty to Animals,  
Lincolnshire North and Humber Branch.**

I report on the accounts of the society for the year ended 31<sup>st</sup> December 2023, which are set out on pages 3 to 7.

**Respective Responsibilities of Trustees and Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my attention.

**Related Parties Transactions**

In accordance with the Statement of Recommended Practice (FRS 102) the trustee Mr D Roberts is related to an employee of the charity Mrs Davina Roberts who was in receipt of a remuneration of £12,350.52 Gross, £12,113.49 NET.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

1. Which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the account requirements of the Act.

Have not been met; or

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

Peter R Burton Accountants  
43 Oswald Road  
Scunthorpe  
North Lincolnshire  
DN15 7PN

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

## LINCOLNSHIRE NORTH & HUMBER BRANCH

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### Statement of Financial Activities

	NOTES	2023 Unrestricted Funds £	2022 Unrestricted Funds £
<b>Incoming Resources</b>			
Incoming resources from generated funds:			
Voluntary Income			
Legacies		53,102	125,276
<u>Deduct:</u> Charges		-2,730	
Donations and adoptions	3	916	4,178
Activities for generating funds:			
Charity shop proceeds	4 & 7	39,942	29,791
Fundraising	5	23,094	21,840
Investment Income			
Interest received		1,522	196
Other Income Sources:			
Subscriptions		264	159
Pet Insurance		10	5
Recycling		339	689
HQ Reimbursements/Grant		NIL	NIL
North Lincolnshire Council Grant		NIL	NIL
<b>Total Incoming Resources</b>		<u>£116,459</u>	<u>£182,134</u>
<b>Resources Expended</b>			
Cost of generating funds:			
Fundraising trading		NIL	NIL
Charity shops expenditure	4 & 7	20,110	17,518
Other costs of generating funds		NIL	NIL
Charitable activities			
Vets, medicines and drugs		10,967	14,081
Boarding costs		8,984	4,653
Branch running costs	6	42,847	30,679
Governance costs:			
Contribution to central funds		7,718	4,467
Independent examination fee		1,180	1,150
<b>Total Resources Expended</b>		<u>£91,806</u>	<u>£72,548</u>
<b>Net Incoming Resources</b>		537,015	427,429

Total funds brought forward	24,653	109,586
<b>Total Funds Carried Forward</b>	<u><u>£561,668</u></u>	<u><u>£537,015</u></u>

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**Balance Sheet as at 31st December 2023**

	NOTES	2023 £	2022 £
<b>Tangible Fixed Assets</b>			
Leasehold property	2	305	323
Plant and equipment	2	2,573	2,677
Motor vehicles	2	<u>17,980</u>	<u>3,383</u>
		20,858	6,383
<b>Current Assets</b>			
Debtors and prepayments		34,239	34,282
Bank deposit accounts		131,573	130,050
Bank current account		<u>378,739</u>	<u>369,687</u>
		544,551	534,019
<b>Current Liabilities</b>			
Creditors and accruals		<u>3,741</u>	<u>3,387</u>
		3,741	3,387
<b>Net Current Assets</b>		<u>540,810</u>	<u>530,632</u>
<b>Net Assets</b>		<u><u>£561,668</u></u>	<u><u>£537,015</u></u>
<b>Represented by:</b>			
<b>Unrestricted Funds</b>			
General funds		<u><u>£561,668</u></u>	<u><u>£537,015</u></u>

Approved by the Trustees and signed on their behalf by:

**Mrs C Staveley - Treasurer**

Date

15th May 2024



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

#### 1. Accounting Policies

##### General

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) and the Charities Act 1993.

##### Income and Expenditures

Income is accounted for in the period in which the charity is entitled to receipt. Resources expended are included on an accruals basis and are allocated to a particular activity where the costs relates directly to that activity.

##### Funds

All the funds of the Charity are unrestricted

##### Depreciation

Depreciation is provided on the fixed assets of the charity at the following rates based on the estimated useful life of the fixed asset and their anticipated value.

Leasehold property	2% on cost
Plant and equipment	12.5% on reducing balance
Motor vehicles	25% on reducing balance

#### 2. Tangible Fixed Assets

	Leasehold Property	Plant & Equipment	Motor Vehicles	Total
Cost	£	£	£	£
At 1st January 2023	890	22,357	22,811	46,058
Additions	Nil	243	21500	21743
Disposal	Nil	Nil	-22811	-22811
<b>At 31st December 2023</b>	<b>£890</b>	<b>£22,600</b>	<b>£21,500</b>	<b>£44,990</b>

##### Depreciation

At 1st January 2023	567	19,680	19,428	39,675
Additions	18	347	3,801	4,166
Disposal	Nil	Nil	-19709	-19709
<b>At 31st December 2023</b>	<b>£585</b>	<b>£20,027</b>	<b>£3,520</b>	<b>£24,132</b>

##### Net Book Value

At 31st December 2023	£305	£2,573	£17,980	£20,858
At 31st December 2022	£323	£2,677	£3,383	£6,383



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

### 3 Donations and Adoptions

	2023	2022
	£	£
Centre adoptions	NIL	NIL
Centre donations	NIL	NIL
Other donations	658	3,045
Shop donations	258	1,133
	<u>916</u>	<u>4,178</u>

### 4 Profit on Charity Shops

4 Profit on Charity Shops			2023	2022
	Proceeds £	Cost £	Net £	Net £
Charity Shop Sales	39,942	20,110	19,832	12,273

### 5. Fund Raising

5. Fund Raising	2023			2022
	Proceeds	Cost	Net	Net
	£	£	£	£
Collection boxes	NIL	Nil	NIL	NIL
Special events	23,094	Nil	23,094	21,840
	<u>23,094</u>	0	<u>23,094</u>	<u>24,134</u>

### 6. Branch Running Costs

	2023	2022
	£	£
Gross salaries	24,558	13,523
Pension	413	595
Rent, rates, light, heat & insurance	824	NIL
Maintenance and repairs	NIL	NIL
Vehicle and travelling costs	9,844	11,719
Advertising and publicity	Nil	Nil
Printing, postage and stationery	180	118
Telephone	1,622	1,611
Payroll costs	380	350
Bank charges	362	442
Sundries	154	49
Depreciation and amortisation	4,166	1,522
Donations	Nil	NIL
Professional fees	1,203	750
Training	59	NIL
Profit from the sale of motor vehicle	-898	NIL
	<u>£42,867</u>	<u>£30,679</u>



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Notes to the Financial Statements for the year ended 31st December 2023

**7. Shop Income and Expenditure**

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Ashby &amp; Brigg Shops</b>				
Income		39,942		29,791
Wages	NIL		Nil	
Rent	12,010		12,010	
Rates	540		760	
Light and heat	1,641		1,450	
Cleaning and repairs	4,426		2,457	
Motor expenses	Nil		Nil	
Stationery and telephone	1,275		668	
Insurance	192		173	
Sundry	26		NIL	
		20,110		17,518
		<u>£19,832</u>		<u>£12,273</u>