ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH, WINDSOR , KINGSTON AND DISTRICT BRANCH

England & Wales · Charity number 263515

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH, WINDSOR AND DISTRICT BRANCH, RSPCA SLOUGH UXBRIDGE AND DISTRICT BRANCH, RSPCA HILLINGDON CLINIC, RSPCA HILLINGDON, SLOUGH, WINDSOR AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1972-03-30
Register	View on the Charity Commission register

Contact

Address	16 Crescent Parade Uxbridge Road Hillingdon UB10 0LG
Phone	01895813263
Email	branchadministrator@rspcahillingdonclinic.org.uk
Website	www.rspcahillingdonclinic.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Subsidised veterinary treatment at our Hillingdon Clinic.Rehoming of unwanted and abandoned animals.Promotion of kindness and prevention of cruelty to animals.Promotion of responsible pet ownership.Fundraising to achieve the above activities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** HILLINGDON, SLOUGH, WINDSOR, KINGSTON UPON THAMES, NEW MALDEN, SURBITON, TEDDINGTON, SUNBURY, ESHER, CLAYGATE AND DISTRICT.
- Buckinghamshire
- Hillingdon
- Kingston Upon Thames
- Slough
- Surrey
- Windsor And Maidenhead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,571,426	£1,605,136	£765,449	24
2023-12-31	£1,089,511	£1,110,488	£799,159	25
2022-12-31	£964,900	£997,235	£820,136	24
2021-12-31	£816,721	£885,945	£852,471	19
2020-12-31	£1,084,721	£941,283	£923,114	26

Trustees

Name	Role	Appointed
IRENE Gwendoline HANSFORD	Chair	
Andrew John LONGHURST		2018-09-17
Freda Elizabeth Longhurst		2017-03-27
Graham Martin		2020-06-18
JULIE ANN COLE		
Jill Correia		2020-02-24
SUSAN Mary BOON		2018-10-29

Accounts

REGISTERED CHARITY NUMBER: 263515

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS
FOR THE PERIOD
1ST JANUARY 2024 TO 30TH JUNE 2025

FOR

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH WINDSOR, KINGSTON & DISTRICT BRANCH

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025

**CHAIR'S REPORT
FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025**

FOREWORD TO THE ACCOUNTS
FOR THE PERIOD JANUARY 2024 to JUNE 2025

In March 2024, the Trustees decided to apply to incorporate the Charity i.e. become a Charitable Incorporated Organisation (CIO). This was accomplished on June 30th 2024 and registered with the Charity Commission under charity number 1201306. The Charity has operated as a CIO since July 1st 2025.

The following accounts and report refer to the existing unincorporated Charity for the period 1st January 2024 to 30th June 2025 (18 months), so care is needed when comparing with 2023 (12 months).

CHAIR'S REPORT

I am proud to present my short report in line with the Trustees' very informative and factual report on our Branch operation. I am very proud of the services we strive to offer and fund.

We could not operate without the backup of Branch Trustees. As the years pass, we are urgently seeking to recruit new Trustees with new and modern ideas and would be delighted to hear from interested parties.

Fundraising remains a worry and we have formed an informal sub-committee to hopefully invite new ideas, small and large! If you don't feel you could commit to a full trustee position, maybe this would interest you.

I thank my fellow trustees for their support, and we are eternally grateful to our hard-working staff and veterinarians, also our loyal Inspectorate.

On behalf of those who cannot thank you themselves, thank you for caring.

Irene Hansford - Branch Chair

The trustees present their report with the financial statements of the charity for the period 1st January 2024 to 30th June 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 objectives of the Branch are to promote the work of the National Society and carry out our animal welfare work within the Branch area of Hillingdon, Slough, Windsor, Kingston & District, circa. 150 square miles. The Branch aims to promote kindness and prevent or suppress cruelty to animals by all lawful means in accordance with the policies of the Society.

The Branch supports the RSPCA national society inspectorate, giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned, sick and injured animals presented to us. It also supports the police, fire and ambulance services.

Our key priority areas relating to the delivery of animal welfare services are:

- The rescue, rehabilitation and rehoming of animals the Branch takes in, free of charge; animals from the inspectorate, and mistreated or abandoned animals including pets whose owners suffer ill health, financial difficulties or pass away.
- Welfare Neutering, microchipping and veterinary treatments - our animal clinic offers neutering, microchipping, vaccination, and treatments/operations at subsidised rates to any residents within the Branch area who meet the eligibility criteria, in order to promote responsible pet ownership and assist owners on low income. This also contributes to preventing uncontrolled breeding and reducing the incidence of avoidable health issues in companion animals.

The trustees' objectives for each year are shaped by the above and ensuring we obtain sufficient income to deliver them and benefit animal welfare in the Branch area. We raise funds through legacies and donations, operating charity shops, running fund raising events, rehoming fees, and maintaining the value of the Charity's investments. Income generation remains our biggest challenge, and the demands on our resources increase year on year.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the Charities Act 2011 to have due regard to public guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public.

Public benefit

We support the RSPCA Inspectorate by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objective and promotes humane sentiments towards animals which involves moral benefit to humankind.

We provide subsidised veterinary treatment at our Hillingdon clinic for animals which are sick or injured and belong to people in the Branch area who meet the eligibility criteria. We provide subsidised neutering and microchipping of companion animals for those in the Branch area. This helps to control animal populations, provides health benefits, and promotes responsible pet ownership.

OBJECTIVES AND ACTIVITIES

Public benefit (cont'd)

Animals taken into our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, which contributes to control of disease and suffering.

We rehome animals to people who have been assessed as able to provide a suitable home, preferably within a reasonable distance of the Branch, in order that we can monitor the success of the adoption.

Our policy to charge a reasonable adoption fee for animals highlights the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore our objects, to rehome to those who could not afford their care. We take in, free of charge, lost animals (excluding stray dogs which are the responsibility of local authorities) and take steps to reunite them with owners. This benefits our community by preventing risk to the animals and people through road traffic accidents.

We support the public by responding to enquiries both direct and via the Society's National Call Centre (NCC) from the public about animals locally. We benefit the public by offering free animal care advice through our Hillingdon Clinic, by telephone, email, in person and via our website.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, volunteering in our charity shops, administration, and dog walking. The possibility of doing work which is compassionate and rewarding is a benefit to local people and business.

Volunteers

The charity receives support from a number of individuals who volunteer their time and services in various ways. The Trustees are extremely grateful for this help. Without the kindness and generosity of both donors of goods and those working within its' shops and clinic, as well as the volunteers who assist with the animal welfare, fundraising activities and administration of the Branch, the charity would be unable to continue. We estimate that our volunteers contributed around 14,194 hours of their free time during this 18-month period, which at a conservative rate of 2025 minimum wage £12.21 per hour amounts to approximately £173,315.00.

ACHIEVEMENTS AND PERFORMANCE

Key achievements

Delivery of animal welfare services

The four key priority areas relating to the delivery of animal welfare services by branches are:

- Welfare treatments
- Welfare neutering
- Rescue, rehabilitate & rehome
- Welfare microchipping

Delivery of animal welfare services (cont'd)
In the 18-month reporting period the Branch performed as follows:

	PE 2025 £	YE 2023 £
Animals treated	**8,725**	6,423
Animals neutered	**1,697**	855
Animals rehomed	**632**	432
Animals microchipped	**923**	643
Totals	**11,977**	8,353

These figures include a range of animals including dogs, cats, rabbits, guinea pigs, ferrets, chickens and companion birds.

We prefer where possible to home dogs within a reasonable distance of our Branch in order to facilitate post adoption backup required. We face considerable high-profile competition for the homing of dogs locally from both the Dogs Trust at Harefield and Battersea Cats & Dogs Home in Old Windsor.

Many of the animals coming into our care particularly via the Inspectorate, are sick or injured and may need extended stays in our care for full rehabilitation and recovery from illness and surgery. This affects our intake capability as we have a finite number of kennel and cattery spaces. A significant number of animals coming into our care are not microchipped or neutered and we continue to promote both procedures to ensure responsible ownership.

Our clinic remains incredibly busy as it is the only RSPCA clinic facility in a large area of greater London. We continue to get a large volume of calls from owners outside our branch area. The clinic is open Monday - Friday each week.

Fundraising activities
All departments' incomes contributed in this financial period. Shops contributed £558k (2023 - £501k), Clinic £415k (2023 - £221k) and Rehoming £131k (2023 - £88k).

We received grants totaling £74k (2023 - £104k) during the period for a variety of activities, including proactive trapping and neutering of feral cats as part of our preventative work.

Legacies totaled £261k (2023 - £97k) and general donations £63k (2023 - £18k).

Our overall financial position was one of a deficit of £34k (2023 - £21k), or at an operating level, excluding grants, a loss of £108k (2023 - £125k).

We have used Facebook and eBay on occasion to sell donated goods as a small supplement to income.

The charity is registered with The Fundraising Regulator and is a member of the Chartered Institute of Fundraising. The charity ensures it is not unreasonably persistent in its fundraising approach, particularly with vulnerable persons. The charity received no complaints in respect of fundraising during the year.

FINANCIAL REVIEW

Principal Risks

The principal risk to the business is that income from shops sales proves insufficient to fund the work at clinic and the Rehoming Centre. The closure of one shop in December 2023, deemed uneconomic by Trustees, was judged neutral to our projected finances. The quality and volume of donations to our two remaining shops remains good, however, takings can be impacted as public spending budgets are lower due to the current financial climate.

We have been fortunate in receiving some legacy and donated funds, but do not factor this into our financial planning. In the event that income fails to meet expectations Trustees would consider closure the of Clinic as the Rehoming Centre is considered core to the branch and Society's values.

Financial position

The Branch funds as at 30th June 2025 were £765,449 (2023 - £799,159). The total incoming resources for the period were £1,571,426 (2023 - £1,089,511) including legacies of £261,113 (2023 - £96,678), expenditure was £1,605,136 (2023 - £1,110,488) with no investment losses (2023 - loss of £Nil) resulting in a net deficit for the period of £33,710 (2023 - £20,977).

The cost of maintaining the animal welfare operation, the Hillingdon Clinic, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £1,588,550 (2023 - £1,088,268) on charitable activities during the period.

Principal funding sources

The principal source of Branch income are our two charity shops. The charity shops sell mainly second-hand goods donated by the public to raise funds. Legacies can also make a significant contribution to income but vary from year to year and are unpredictable. Efforts must be made to maximise other sources of income in order to reduce the impact of the fluctuations in legacy funds received. Other funds are collected from homing, clinic receipts, donations, collection boxes, eBay sales, special fundraising appeals and events and grants. Funds raised support the Branch's charitable activities in delivering animal welfare services and supporting the Inspectorate, primarily via our rehoming facility and clinic. During 2024/25 grants fell to approximately 5% of income, in line with our expectation.

Reserves policy

The Charity commission no longer mandates a level of unrestricted funds (previously equivalent to six months' expenditure, approximately £534,000). Trustees are now expected to use judgement as to an appropriate level of reserves, so we continue to target 6 months' expenditure, as before. At 30th June 2025, the Branch had unrestricted reserves of £755,411 equivalent to approximately 9 months expenditure based on current budget. The Branch held £10,038 of restricted funds at the close of the period.

Going concern

The Trustees regularly review our resources and take advice from our Auditors as to our ability to operate as a going concern. We currently maintain unrestricted reserves of around 9 months expenditure, allowing us to adopt a position of reasonable satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch is a registered charity, number 263515. The charity is controlled by its governing document, a Trust deed and constitutes an unincorporated charity.

The Charity operates as an autonomous Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subject to its rules for branches, carrying out its direct animal welfare work in the areas of Hillingdon, Slough, Windsor, Kingston and District. A Trustee Committee, elected at the Annual General Meeting governs the Branch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The objectives of the Branch are:

- To promote the work and objects of the Society
- To promote kindness and to prevent or suppress cruelty to animals - with particular reference to thearea of the Branch, in accordance with the policies of the Society
- To provide subsidised veterinary treatment to eligible clients
- To take in unwanted animals, supporting the Society's inspectorate
- To provide treatment as necessary
- To take in unwanted animals, supporting the Society's inspectorate
- To provide treatment as necessary and find suitable new homes
- To promote responsible pet ownership through neutering, micro chipping and vaccination

Recruitment and appointment of new trustees

Trustees serve for 12 months following election by the Branch membership at the Annual General Meeting and may be re-elected by the Branch membership at the Annual General Meeting for a further 12 months. Up to 3 additional Trustees may be co-opted by the Branch committee during the year. All Committee members must be Society members for a minimum of three months prior to appointment. The honorary officers (Chair, Branch Secretary and Treasurer) are elected by the Trustees. The Branch aims to maintain a committee of between 9 and 11 trustees. One trustee resigned with effect from May 20th 2025, leaving 7 serving. A trustee recruitment drive was successful in attracting 2 new candidates who hope to join the committee in July 2025.

Remuneration

Remuneration for all employees is reviewed by the Trustees at least annually and any changes are voted on and minuted. Occasional adjustments to individual pay are proposed where there are clear cases of additional responsibility or promotion. These may be brought to committee at any time but are always voted on by a quorum of Trustees. Key personnel pay is benchmarked against other RSPCA branches.

Organisational structure

The charity Trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch. They are responsible for safeguarding the assets of the charity and providing reasonable assurances that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations. The Branch Trustees meet on a monthly basis to review animal welfare activity, financial performance, fundraising activity and to discuss non-routine matters arising.

Decisions are made by the Trustees, agreed and minuted at committee meetings and referred to managers and staff as appropriate for action. The day-to-day running of the Branch is delegated to the line managers, who are directly answerable to, and supervised by, the Trustees. Daily activity reports submitted by the clinic and rehoming facility keep all trustees informed of activity, issues and income.

The Branch operates within a network of Branches across England and Wales that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. All Branches are independently registered charities operating within a defined geographical area to provide animal welfare care and generate the income necessary to support this work. Our Branch is keen to foster good working relationships with neighbouring Branches to support our objectives. The Society has a team of Branch Partnership Managers who provide support and advice to Branches.

Induction and training of new trustees

All Trustees are provided with comprehensive booklets and briefed on their responsibilities as Trustees prior to their acceptance of the role. When joining the committee new Trustees are able to access the RSPCA intranet and the Branch digital space which holds information outlining the role of a Trustee with the Branch as well as the responsibilities and obligations that the role of a Trustee entails. This includes all Charity Commission requirements of a trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Assessment

Major risks to the business are discussed at regular, monthly Trustee meetings. Such issues have included landlords' refusal to renew leases on property and the possibility that the animal Rehoming Centre or Clinic will need to be closed. Adherence to procedures are monitored against those laid down in the Staff Handbook and variances addressed at committee meetings. An external provider manages IT systems.

Related parties

The Branch has a Declaration of Interest Policy in place, which is included on the agenda for every Committee meeting, and it maintains a Register of Interests. Irene Hansford, our chairperson, leases land to the branch to enable it to maintain cattery and kennelling facilities, and she is paid a fee for all services.

This arrangement is subject to approval of a Charity Commission Order.

Two of the Trustees are married to each other.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263515

Principal address

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Trustees

I Hansford (Chair)
J Cole
F Longhurst (Secretary)
A Longhurst
S Boon
J Correia
G Martin (Treasurer)
N Wilson (resigned 20.5.25)

Auditors

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

Solicitors

B P Collins
Collins House
32-38 Station Road
Gerrards Cross
SL9 8EL

REFERENCE AND ADMINISTRATIVE DETAILS
Bankers
Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

Approved by order of the board of trustees on 23rd December 2025 and signed on its behalf by:

I Hansford - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough Windsor, Kingston & District branch (the 'charity') for the period ended 30th June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30th June 2025 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the sector in which it operates, we identified the principle risks of non-compliance with laws and regulations related to charities and the application of charitable funds. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102).

Through enquiry of management we gained an understanding of their relevant laws and regulations; the entity's policies and procedures regarding compliance; and how they identify, evaluate and account for litigation claims. We understand that the charity complies with the framework through having in place robust procedures and policies and by outsourcing and taking external professional legal, tax and accounting advice on relevant specialist functions and areas.

The senior statutory auditor led a discussion with all members of the engagement team regarding the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. The areas identified in this discussion were:

- Manipulation or error in the classification of income leading to the under or overstatement of unrestricted or restricted funds.
- Manipulation or error in the use of funds leading to expenditure which is not in accordance with the charitable company's objectives.

The procedures we carried out to gain sufficient appropriate audit evidence in the above areas included:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Identifying and testing journal entries.
- Reviewing a sample of trading income to gain comfort over completeness of income.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to this in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charity to cease to continue as a going concern.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sproull & Co.

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

24th December 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025

	Notes	Unrestricted fund £	Restricted funds £	Period 1.1.24 to 30.6.25 Total funds £	Year Ended 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**364,935**	**33,285**	**398,220**	218,712
Charitable activities	5				
Charitable activities		**545,883**	**-**	**545,883**	320,873
Other trading activities	3	**572,505**	**-**	**572,505**	519,624
Interest receivable	4	**47,818**	**-**	**47,818**	24,538
Other income		**7,000**	**-**	**7,000**	5,764
Total		**1,538,141**	**33,285**	**1,571,426**	1,089,511
EXPENDITURE ON					
Raising funds	6	**15,387**	**1,199**	**16,586**	22,220
Charitable activities	7				
Direct costs		**435,472**	**3,952**	**439,424**	491,125
Charitable activities		**1,012,011**	**3,000**	**1,015,011**	512,227
Support costs		**134,115**	**-**	**134,115**	84,916
Total		**1,596,985**	**8,151**	**1,605,136**	1,110,488
NET INCOME/(EXPENDITURE)		**(58,844)**	**25,134**	**(33,710)**	(20,977)
Transfers between funds	18	**18,701**	**(18,701)**	**-**	-
Net movement in funds		**(40,143)**	**6,433**	**(33,710)**	(20,977)
RECONCILIATION OF FUNDS					
Total funds brought forward		**795,554**	**3,605**	**799,159**	820,136
TOTAL FUNDS CARRIED FORWARD		**755,411**	**10,038**	**765,449**	799,159

The notes form part of these financial statements

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH WINDSOR, KINGSTON & DISTRICT BRANCH

BALANCE SHEET 30TH JUNE 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	**62,528**	**-**	**62,528**	60,093
CURRENT ASSETS					
Stocks	13	**29,396**	**-**	**29,396**	9,172
Debtors	14	**46,610**	**-**	**46,610**	59,764
Cash at bank	15	**705,384**	**10,038**	**715,422**	748,944
		781,390	**10,038**	**791,428**	817,880
CREDITORS					
Amounts falling due within one year	16	**(88,507)**	**-**	**(88,507)**	(78,814)
NET CURRENT ASSETS		**692,883**	**10,038**	**702,921**	739,066
TOTAL ASSETS LESS CURRENT LIABILITIES		**755,411**	**10,038**	**765,449**	799,159
NET ASSETS		**755,411**	**10,038**	**765,449**	799,159
FUNDS	18				
Unrestricted funds				**755,411**	795,554
Restricted funds				**10,038**	3,605
TOTAL FUNDS				**765,449**	799,159

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd December 2025 and were signed on its behalf by:

Graham Martin

G Martin - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025

	Notes	Period 1.1.24 to 30.6.25 £	Year Ended 31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	**(56,485)**	(86,278)
Net cash used in operating activities		**(56,485)**	(86,278)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(31,855)**	(37,579)
Sale of tangible fixed assets		**7,000**	13,250
Interest received		**47,818**	24,538
Net cash provided by investing activities		**22,963**	209
Change in cash and cash equivalents in the reporting period		**(33,522)**	(86,069)
Cash and cash equivalents at the beginning of the reporting period		**748,944**	835,013
Cash and cash equivalents at the end of the reporting period		**715,422**	748,944

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE PERIOD 1ST JANUARY 2024 TO 30TH JUNE 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(33,710)**	(20,977)
Adjustments for:		
Depreciation charges	**29,420**	14,731
Profit on disposal of fixed assets	**(7,000)**	(5,764)
Interest received	**(47,818)**	(24,538)
(Increase)/decrease in stocks	**(20,224)**	4,351
Decrease in debtors	**13,154**	21,553
Increase/(decrease) in creditors	**9,693**	(75,634)
Net cash used in operations	**(56,485)**	(86,278)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 30.6.25
	£	£	£
Net cash			
Cash at bank	**748,944**	**(33,522)**	**715,422**
	748,944	**(33,522)**	**715,422**
Total	**748,944**	**(33,522)**	**715,422**

The notes form part of these financial statements

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.

Going concern
The Trustees assess whether the use of the going concern basis is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

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 and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting 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. There were no critical accounting estimates and judgements made in preparing these financial statements.

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.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognized upon collection of the animal by the new owner.

Donated services or facilities are recognized when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charity SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. ACCOUNTING POLICIES - continued

Income
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items. Therefore the sale of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS 102).

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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities and non-charitable trading.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of raising funds are costs incurred in attracting income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are incurred on the charity apportioned to charitable activities.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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

Improvements to property	-	20% on cost
Plant and machinery	-	20% on cost
Motor vehicles	-	20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Income tax recoverable in relation to deposit income is recognized at the time the deposit income is receivable.

Some expenditure is inclusive of irrecoverable VAT.

1. ACCOUNTING POLICIES - continued

Taxation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
	£	£
Donations	**63,281**	17,837
Legacies	**261,113**	96,678
Grants	**73,826**	104,197
	398,220	218,712

3. OTHER TRADING ACTIVITIES

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
	£	£
Fundraising events	**13,636**	18,046
Shop income	**557,820**	500,791
Subscriptions	**1,049**	787
	572,505	519,624

4. INTEREST RECEIVABLE

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
	£	£
Deposit account interest	**47,818**	24,538

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Period 1.1.24 to 30.6.25 £	Year Ended 31.12.23 £
Homing income	Charitable activities	**130,787**	87,869
Clinic income	Charitable activities	**415,096**	221,207
Sale of goods	Charitable activities	**-**	11,797
		545,883	320,873

6. RAISING FUNDS

Raising donations and legacies

	Period 1.1.24 to 30.6.25 £	Year Ended 31.12.23 £
Staff costs	**-**	4,368
Events	**1,210**	1,307
	1,210	5,675

Investment management costs

	Period 1.1.24 to 30.6.25 £	Year Ended 31.12.23 £
Information technology	**5,281**	9,286
Interest payable and similar charges	**10,095**	7,259
	15,376	16,545
Aggregate amounts	**16,586**	22,220

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Direct costs	439,424	-	439,424
Charitable activities	1,015,011	-	1,015,011
Support costs	-	134,115	134,115
	1,454,435	134,115	1,588,550

8. SUPPORT COSTS

	Human resources	Governance costs	Totals
	£	£	£
Support costs	115,137	18,978	134,115

Support costs, included in the above, are as follows:

	Period 1.1.24 to 30.6.25 Support costs	Year Ended 31.12.23 Total activities
	£	£
Wages	103,293	57,875
Social security	9,608	5,476
Pensions	2,236	1,362
Auditors' remuneration	14,850	10,500
Accountancy and legal fees	4,128	9,703
	134,115	84,916

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th June 2025 nor for the year ended 31st December 2023.

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees' expenses paid for the period ended 30th June 2025 was £1,160 (year ended 31st December 2023 - £1,926).

10. STAFF COSTS

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
	£	£
Wages and salaries	**739,743**	497,737
Social security costs	**61,317**	29,794
Other pension costs	**13,189**	8,994
	814,249	536,525

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

	Period 1.1.24 to 30.6.25	Year Ended 31.12.23
Direct staff	**22**	22
Support staff	**3**	3
Trustees (unpaid)	**8**	8
	33	33

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	190,229	28,483	218,712
Charitable activities			
Charitable activities	320,873	-	320,873
Other trading activities	519,624	-	519,624
Interest receivable	24,538	-	24,538
Other income	5,764	-	5,764
Total	1,061,028	28,483	1,089,511

EXPENDITURE ON

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Raising funds	18,737	3,483	22,220
Charitable activities			
Direct costs	491,125	-	491,125
Charitable activities	496,727	15,500	512,227
Support costs	84,916	-	84,916
Total	1,091,505	18,983	1,110,488
NET INCOME/(EXPENDITURE)	(30,477)	9,500	(20,977)
Transfers between funds	16,395	(16,395)	-
Net movement in funds	(14,082)	(6,895)	(20,977)
RECONCILIATION OF FUNDS			
Total funds brought forward	809,636	10,500	820,136
TOTAL FUNDS CARRIED FORWARD	795,554	3,605	799,159

12. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Motor vehicles	Totals
	£	£	£	£
COST				
At 1st January 2024	**139,422**	**142,045**	**50,335**	**331,802**
Additions	**-**	**8,146**	**23,709**	**31,855**
Disposals	**-**	**-**	**(13,784)**	**(13,784)**
At 30th June 2025	**139,422**	**150,191**	**60,260**	**349,873**
DEPRECIATION				
At 1st January 2024	**139,422**	**116,714**	**15,573**	**271,709**
Charge for year	**-**	**12,455**	**16,965**	**29,420**
Eliminated on disposal	**-**	**-**	**(13,784)**	**(13,784)**
At 30th June 2025	**139,422**	**129,169**	**18,754**	**287,345**
NET BOOK VALUE				
At 30th June 2025	**-**	**21,022**	**41,506**	**62,528**
At 31st December 2023	-	25,331	34,762	60,093

13. STOCKS

	2025	2023
	£	£
Stocks	**29,396**	9,172

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2023
	£	£
Trade debtors	**8,840**	5,418
Other debtors	**6,780**	3,043
VAT	**-**	9,144
Prepayments and accrued income	**30,990**	42,159
	46,610	59,764

15. CASH AT BANK

				2025	2023
	General fund	Welfare neutering - Pet Plan grant	Isolation pen	Total funds	Total funds
	£	£	£	£	£
Cash at bank and in hand	181,111	5,038	5,000	**191,149**	128,580
Deposit accounts	524,273	-	-	**524,273**	620,364
Total	705,384	5,038	5,000	**715,422**	748,944

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2023
	£	£
Trade creditors	**56,837**	62,902
Taxation and social security	**13,643**	3,663
Other creditors	**18,027**	12,249
	88,507	78,814

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2023
	£	£
Within one year	90,706	114,750
Between one and five years	98,452	229,921
	189,158	344,671

18. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 30.6.25
	£	£	£	£
Unrestricted funds				
General fund	795,554	(58,844)	18,701	755,411
Restricted funds				
Welfare neutering - Pet Plan grant	-	5,038	-	5,038
Gift Aid till	-	2,801	(2,801)	-
Van replacement	3,605	-	(3,605)	-
Animal van	-	12,295	(12,295)	-
Isolation pen	-	5,000	-	5,000
	3,605	25,134	(18,701)	10,038
TOTAL FUNDS	799,159	(33,710)	-	765,449

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,538,141	(1,596,985)	(58,844)
Restricted funds			
Welfare neutering - Pet Plan grant	8,990	(3,952)	5,038
Gift Aid till	4,000	(1,199)	2,801
Animal van	12,295	-	12,295
Isolation pen	5,000	-	5,000
Van wrapping	3,000	(3,000)	-
	33,285	(8,151)	25,134
TOTAL FUNDS	1,571,426	(1,605,136)	(33,710)

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	809,636	(30,477)	16,395	795,554
Restricted funds				
Animal welfare action days	5,000	(5,000)	-	-
Welfare neutering - Pet Plan grant	5,000	(5,000)	-	-
Welfare neutering - Tesco bags for help	500	(500)	-	-
Van replacement	-	20,000	(16,395)	3,605
	10,500	9,500	(16,395)	3,605
TOTAL FUNDS	820,136	(20,977)	-	799,159

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,061,028	(1,091,505)	(30,477)
Restricted funds			
Animal welfare action days	-	(5,000)	(5,000)
Welfare neutering - Pet Plan grant	-	(5,000)	(5,000)
Welfare neutering - Tesco bags for help	-	(500)	(500)
Vet bills	5,000	(5,000)	-
Gift Aid till	3,483	(3,483)	-
Van replacement	20,000	-	20,000
	28,483	(18,983)	9,500
TOTAL FUNDS	1,089,511	(1,110,488)	(20,977)

During the accounting period the charity spent the balance of restricted funds carried over from 2023 (van replacement - £3,605) towards the purchase of a new vehicle.

Five new grants were received during the period:

- A Headquarters grant for animal van fitout (£12,295) was fully spent equipping a newly purchased vehicle with air conditioning, waterproof linings and travel cages to make it suitable for the carriage of animals.

- A further Headquarters grant for a new gift aid till (£4,000) was fully spent for that purpose at the Denham shop.

18. MOVEMENT IN FUNDS - continued

- A grant from Pets at Home for animal neutering (£8,990) was partially spent, with £3,952 being used at the end of June 2025. The balance (£5,038) has been carried forward to the new accounting period, and will be used as necessary under the terms of the grant.

- A grant was received (£5,000) from France Hayhurst Trust for the provision of animal isolation pens. At the close of the accounting period this remains unspent, as suitable equipment has not yet been identified. This sum will be carried forward as above.

- A final Headquarters grant (£3,000) was received for 'van rewrapping'. This was fully spent incorporating the National Society's new branding on one vehicle.

Total restricted funds carried forward to 2026 is £10,038.

19. RELATED PARTY DISCLOSURES

During the year, I Hansford, a trustee, received £48,000 (2023 - £31,500) for kennelling and facility services provided to the Charity. I Hansford permits the Charity to retain kennels and catteries on her land, which she also occupies for her own private animal homing business.

During the year, a £500 donation without conditions was received from trustee Graham Martin and £150 donation without conditions was received from trustee Freda Longhurst (2023 - £Nil).

Accounts

REGISTERED CHARITY NUMBER: 263515

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

FOR

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH WINDSOR, KINGSTON & DISTRICT BRANCH

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH WINDSOR, KINGSTON & DISTRICT BRANCH

CHAIR'S REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

2023 has been a challenging year for the Branch.

Our homing facility had a virus outbreak in the catteries which was emotionally draining for our veterinarians and staff to work through. It took several months to overcome and return to normal.

Requests received for space to take in dogs, cats and small furries have far exceeded the accommodation we have available.

Our animal clinic has been heavily oversubscribed; rising private vet costs and increases in the cost of living have impacted even more people who hope to get our help with their animals. Our branch and clinic staff work very hard to help and prevent as many animals as possible from suffering.

The extension to the ULEZ scheme became an expensive problem for the branch, and trustees had to give serious consideration to exchanging our non-compliant vans. Considering the considerable expense required to obtain compliant vans necessary for transporting our animals and conducting branch business, the branch has been applying for grants wherever possible, and this is an ongoing issue. The branch would like to sincerely thank those organisations that have donated grant money towards this.

It is our mission statement to support uninformed officers, RSPCA inspectors and collection officers, and police, fire & ambulance staff. This we strive to do.

I am indebted to our Trustees for supporting the branch through times of change and my heartfelt thanks go to our volunteers at our charity shops, clinic and rehoming facility.

Sincere thanks also to our veterinarians and all branch staff for their loyalty and support.

My wish for the incoming year is to recruit more volunteers for all our activities. If you have any time available and would like to consider volunteering, please get in touch with us and we can arrange an informal chat.

The trustees present their report with the financial statements of the charity for the year ended 31st December 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 objectives of the Branch are to promote the work of the National Society and carry out our animal welfare work within the Branch area of Hillingdon, Slough, Windsor, Kingston & District, circa. 150 square miles. The Branch aims to promote kindness and prevent or suppress cruelty to animals by all lawful means in accordance with the policies of the Society.

The Branch supports the RSPCA national society inspectorate, giving priority to the acceptance of case animals and those signed over for welfare concerns, or unowned sick and injured animals presented to us.

Our key priority areas relating to the delivery of animal welfare services are:

- The rescue, rehabilitation and rehoming of animals the Branch takes in, free of charge; animals from the inspectorate, and mistreated or abandoned animals including pets whose owners suffer ill health, financial difficulties or pass away.
- Welfare Neutering, microchipping and veterinary treatments - our animal clinic offers neutering, microchipping, vaccination, and treatments/operations at subsidised rates to any residents within the Branch area who meet the eligibility criteria, in order to promote responsible pet ownership and assist owners on low income. This also contributes to preventing uncontrolled breeding and reducing the incidence of avoidable health issues in companion animals.

The trustees' objectives for each year are shaped by the above, and ensuring we obtain sufficient income to deliver them and benefit animal welfare in the Branch area. We raise funds through legacies and donations, operating charity shops, running fund raising events, rehoming fees, and maintaining the value of the Charity's investments. Income generation remains our biggest challenge, and the demands on our resources increase year on year.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the Charities Act 2011 to have due regard to public guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public.

Public benefit

We support the RSPCA Inspectorate by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objective and promotes humane sentiments towards animals which involves moral benefit to humankind.

We provide subsidised veterinary treatment at our Hillingdon clinic for animals which are sick or injured and belong to people in the Branch area who meet the eligibility criteria. We provide subsidised neutering and microchipping of companion animals for those in the Branch area. This helps to control animal populations, provides health benefits, and promotes responsible pet ownership.

OBJECTIVES AND ACTIVITIES

Public benefit (cont'd)

Animals taken into our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, which contributes to control of disease and suffering.

We rehome animals to people who have been assessed as able to provide a suitable home, preferably in reasonable distance of the Branch in order that we can monitor the success of the adoption.

Our policy to charge a reasonable adoption fee for animals highlights the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore our objects, to rehome to those who could not afford their care. We take in, free of charge, lost animals (excluding stray dogs which are the responsibility of local authorities) and take steps to reunite them with owners. This benefits our community by preventing risk to the animals and people through road traffic accidents.

We support the public by responding to enquiries both direct and via the Society's National Call Centre (NCC) from the public about animals locally. During 2022 the Society stopped providing a 24/7 service at its' NCC, and is now taking calls for reporting cruelty 9am - 5pm. Inevitably this has increased the number of out of hours calls the branch phone lines receives from members of the public seeking help and advice. We benefit the public by offering free animal care advice through our Hillingdon Clinic, by telephone, email, in person and via our website.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, volunteering in our charity shops, administration, and dog walking. The possibility of doing work which is compassionate and rewarding is a benefit to local people and business.

Volunteers

The charity receives support from a number of individuals who volunteer their time and services in various ways. The Trustees are extremely grateful for this help. Without the kindness and generosity of both donors of goods and those working within its shops and clinic, as well as the volunteers who assist with the animal welfare, fundraising activities and administration of the Branch, the charity would be unable to continue. The volunteer recruitment and induction procedure can be lengthy and time consuming. We estimate that our volunteers contributed some 11,737 hours of their free time during 2023, which at a conservative rate of 2023 minimum wage £10.50 per hour amounts to approximately £123,000.

ACHIEVEMENT AND PERFORMANCE

Key achievements

Delivery of animal welfare services

The four key priority areas relating to the delivery of animal welfare services by branches are:

- Welfare treatments
- Welfare neutering
- Rescue, rehabilitate & rehome
- Welfare microchipping

Delivery of animal welfare services (cont'd)
In 2023, in these areas the Branch performed as follows by comparison to 2022:

	2023	2022
	£	£
Animals treated	**6,423**	6,715
Animals neutered	**855**	675
Animals rehomed	**432**	507
Animals microchipped	**643**	478
Totals	**8,353**	8,375

These figures include a range of animals including dogs, cats, rabbits, guinea pigs, ferrets, chickens and companion birds. There was a decrease of 4.3% in the number of treatments provided at the clinic. Over the course of the year, homes were found for 270 cats, 78 dogs, 29 rabbits and 55 miscellaneous, either through direct homing or via networking of animals to other branches better suited to satisfy the needs of individual animals.

We prefer where possible to home dogs within a reasonable distance of our Branch in order to facilitate post adoption backup required. We face considerable high-profile competition for the homing of dogs locally from both the Dogs Trust at Harefield and Battersea Cats & Dogs Home in Windsor.

Many of the animals coming into our care particularly via the Inspectorate, are sick or injured and may need extended stays in our care for full rehabilitation and recovery from illness and surgery. This affects our intake capability as we have a finite number of kennel and cattery spaces. A significant number of animals coming into our care are not microchipped or neutered and we continue to promote both procedures to ensure responsible ownership.

We are seeing many more new clients coming to our clinic and we have continued to employ three part time vets to keep the clinic open Monday - Friday each week.

Fundraising activities
Notwithstanding the above, all departments' incomes contributed in 2023. Shops contributed £501k (2022 - £513k), Clinic £221k (2022 - £169k) and Rehoming £88k (2022 - £86k).

Government and Local authority grants no longer contributed to income post covid, however we received grants totalling £104k (2022 - £74k) during the year, mostly for clinic support. Legacies totalled £97k (2022 - £22k) and general donations £18k (2022 - £73k).

Our overall financial position was one of a deficit of £21k (2022 - £32k), or at an operating level, excluding grants, a loss of £125k (2022 - £106k).

We have competition for donated goods from private sellers and have therefore attempted Facebook and Ebay sales ourselves, as a small supplement to income.

At the present time the charity does not consider it necessary to register with The Fundraising Regulator, but is a member of the Chartered Institute of Fundraising. The charity ensures it is not unreasonably persistent in its fundraising approach, particularly with vulnerable persons. The charity received no complaints in respect of fundraising during the year.

FINANCIAL REVIEW

Principal Risks

The principal risk to the business is that income from shops sales proves insufficient to fund the work at clinic and the Rehoming Centre. The closure of one shop in December 2023, deemed uneconomic by Trustees, is judged neutral to our projected finances. However, there has been a drop off in 'quality' donated goods putting pressure on shop incomes. We have been fortunate in receiving some legacy and donated funds, but do not factor this into our financial planning. In the event that income fails to meet expectations Trustees would consider closure of Clinic or the Rehoming Centre.

Financial position

The Branch funds as at 31 December 2023 were £799,159 (2022 - £820,136). The total incoming resources for the year were £1,089,511 (2022 - £964,900) including legacies of £96,678 (2022 - £22,107), expenditure was £1,110,488 (2022 - £997,235) with no investment losses (2022 - loss of £Nil) resulting in a net deficit for the year of £20,977 (2022 - £32,335).

The cost of maintaining the animal welfare operation, the Hillingdon Clinic, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £1,088,268 (2022 - £672,989) on charitable activities during the year.

Principal funding sources

The principal source of Branch income, are our two charity shops. The charity shops sell mainly second-hand goods donated by the public to raise funds. Legacies can also make a significant contribution to income, but vary from year to year and are unpredictable. Effort must be made to maximise other sources of income in order to reduce the impact of the fluctuations in legacy funds received. Other funds are collected from homing, clinic receipts, donations, collection boxes, eBay sales, special fundraising appeals and events and grants. Funds raised support the Branch's charitable activities in delivering animal welfare services and supporting the Inspectorate, primarily via our rehoming facility and clinic. During 2023 grants fell to approximately 9% of income, in line with our expectation.

Reserves policy

The Branch holds reserves in order that the service level provided for animal welfare is maintained, should there be a reduction in incoming resources. The Branch holds at times reserves that are both 'unrestricted' and 'restricted'. Restricted reserves represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated. Unrestricted reserves are those funds which are freely available for general purposes and are uncommitted. The Trustees have endeavoured to hold reserves of unrestricted funds above the legal requirement of equivalent to six months expenditure, being approximately £510,000. At 31 December 2023, the Branch had unrestricted reserves of £795,554 equivalent to approximately 9 months expenditure based on 2023 levels. The Branch held £3,605 of restricted funds at the close of 2023.

Going concern

The Trustees regularly review our resources and take advice from our Auditors as to our ability to operate as a going concern. We currently maintain unrestricted reserves of around 9 months expenditure, allowing us to adopt a position of reasonable satisfaction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch is a registered charity, number 263515. The charity is controlled by its governing document, a Trust deed and constitutes an unincorporated charity.

The Charity operates as an autonomous Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subject to its rules for branches, carrying out its direct animal welfare work in the areas of Hillingdon, Slough, Windsor, Kingston and District. A Trustee Committee, elected at the Annual General Meeting governs the Branch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The objectives of the Branch are:

- To promote the work and objects of the Society.

- To promote kindness and to prevent or suppress cruelty to animals - with particular reference to the area of the Branch, in accordance with the policies of the Society.

- To provide subsidised veterinary treatment to eligible clients

- To take in unwanted animals, supporting the Society's inspectorate; to provide treatment as necessary and find suitable new homes.

- To promote responsible pet ownership through neutering, micro chipping and vaccination programmes.

Recruitment and appointment of new trustees

Trustees serve for 12 months following election by the Branch membership at the Annual General Meeting, and may be re-elected by the Branch membership at the Annual General Meeting for a further 12 months. Up to 3 additional Trustees may be co-opted by the Branch committee during the year. All Committee members must be Society members for a minimum of three months prior to appointment. The honorary officers (Chair, Branch Secretary and Treasurer) are elected by the Trustees. The Branch aims to maintain a Committee of between 9 and 11 trustees, having recruited one new member during 2023.

Remuneration

Remuneration for all employees is reviewed by the Trustees at least annually and any changes are voted on and minuted. Occasional adjustments to individual pay are proposed where there are clear cases of additional responsibility or promotion. These may be brought to committee at any time but are always voted on by a quorum of Trustees. Key personnel pay is benchmarked against other RSPCA branches.

Organisational structure

The charity Trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch. They are responsible for safeguarding the assets of the charity and providing reasonable assurances that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations. The Branch Trustees meet on a monthly basis to review animal welfare activity, financial performance, fundraising activity and to discuss non-routine matters arising.

Decisions are made by the Trustees, agreed and minuted at committee meetings and referred to managers and staff as appropriate for action. The day-to-day running of the Branch is delegated to the line managers, who are directly answerable to, and supervised by, the Trustees. Daily activity reports submitted by the clinic and rehoming facility keep all trustees informed of activity, issues and income.

The Branch operates within a network of Branches across England and Wales that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. All Branches are independently registered charities operating within a defined geographical area to provide animal welfare care and generate the income necessary to support this work. Our Branch is keen to foster good working relationships with neighbouring Branches to support our objectives. The Society has a team of Branch Partnership Managers who provide support and advice to Branches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All Trustees are provided with comprehensive booklets and briefed on their responsibilities as Trustees prior to their acceptance of the role. When joining the committee new Trustees are able to access the RSPCA intranet and the Branch digital space which holds information outlining the role of a Trustee with the Branch as well as the responsibilities and obligations that the role of a Trustee entails. This includes all Charity Commission requirements of a trustee.

Risk Assessment

Major risks to the business are discussed at regular, monthly Trustee meetings. Such issues have included landlords' refusal to renew leases on property and the possibility that the animal Rehoming Centre or Clinic will need to be closed. Adherence to procedures are monitored against those laid down in the Staff Handbook and variances addressed at committee meetings. IT systems are managed by an external provider.

Related parties

The Branch has a Declaration of Interest Policy in place, which is included on the agenda for every Committee meeting, and it maintains a Register of Interests. Irene Hansford, our Chairperson, is paid for kennelling and facilities services provided to the Charity. She also permits the Branch to maintain kennels and catteries on her land. This arrangement is subject to approval of a Charity Commission Order.

Two of the Trustees are married to each other.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263515

Principal address

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Trustees

I Hansford
J Cole
F Longhurst (Secretary)
A Longhurst
S Boon
J Correia
G Martin (Treasurer)
N Wilson (appointed 12.6.23)

Auditors

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors
B P Collins
Collins House
32-38 Station Road
Gerrards Cross
SL9 8EL

Bankers
Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

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

I Hansford - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HILLINGDON, SLOUGH WINDSOR, KINGSTON & DISTRICT BRANCH

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough Windsor, Kingston & District branch (the 'charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the sector in which it operates, we identified the principle risks of non-compliance with laws and regulations related to charities and the application of charitable funds. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102).

Through enquiry of management we gained an understanding of their relevant laws and regulations; the entity's policies and procedures regarding compliance; and how they identify, evaluate and account for litigation claims. We understand that the charity complies with the framework through having in place robust procedures and policies and by outsourcing and taking external professional legal, tax and accounting advice on relevant specialist functions and areas.

The senior statutory auditor led a discussion with all members of the engagement team regarding the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. The areas identified in this discussion were:
- Manipulation or error in the classification of income leading to the under or overstatement of unrestricted or restricted funds.
- Manipulation or error in the use of funds leading to expenditure which is not in accordance with the charitable company's objectives.

The procedures we carried out to gain sufficient appropriate audit evidence in the above areas included:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Identifying and testing journal entries.
- Reviewing a sample of trading income to gain comfort over completeness of income.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to this in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charity to cease to continue as a going concern.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebsen House
53-61 High Street
Ruislip
Middlesex
HA4 7BD

18th June 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**190,229**	**28,483**	**218,712**	168,857
Charitable activities	5				
Charitable activities		**320,873**	**-**	**320,873**	262,341
Other trading activities	3	**519,624**	**-**	**519,624**	529,520
Interest receivable	4	**24,538**	**-**	**24,538**	4,182
Other income		**5,764**	**-**	**5,764**	-
Total		**1,061,028**	**28,483**	**1,089,511**	964,900
EXPENDITURE ON					
Raising funds	6	**18,737**	**3,483**	**22,220**	324,246
Charitable activities	7				
Direct costs		**491,125**	**-**	**491,125**	495,032
Charitable activities		**496,727**	**15,500**	**512,227**	97,752
Support costs		**84,916**	**-**	**84,916**	80,205
Total		**1,091,505**	**18,983**	**1,110,488**	997,235
NET INCOME/(EXPENDITURE)		**(30,477)**	**9,500**	**(20,977)**	(32,335)
Transfers between funds	18	**16,395**	**(16,395)**	**-**	-
Net movement in funds		**(14,082)**	**(6,895)**	**(20,977)**	(32,335)
RECONCILIATION OF FUNDS					
Total funds brought forward		**809,636**	**10,500**	**820,136**	852,471
TOTAL FUNDS CARRIED FORWARD		**795,554**	**3,605**	**799,159**	820,136

The notes form part of these financial statements

BALANCE SHEET
31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	**60,093**	**-**	**60,093**	44,731
CURRENT ASSETS					
Stocks	13	**9,172**	**-**	**9,172**	13,523
Debtors	14	**59,764**	**-**	**59,764**	81,317
Cash at bank	15	**745,339**	**3,605**	**748,944**	835,013
		814,275	**3,605**	**817,880**	929,853
CREDITORS					
Amounts falling due within one year	16	**(78,814)**	**-**	**(78,814)**	(154,448)
NET CURRENT ASSETS		**735,461**	**3,605**	**739,066**	775,405
TOTAL ASSETS LESS CURRENT LIABILITIES		**795,554**	**3,605**	**799,159**	820,136
NET ASSETS		**795,554**	**3,605**	**799,159**	820,136
FUNDS	18				
Unrestricted funds				**795,554**	809,636
Restricted funds				**3,605**	10,500
TOTAL FUNDS				**799,159**	820,136

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

G Martin - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**(86,278)**	65,771
Net cash (used in)/provided by operating activities		**(86,278)**	65,771
Cash flows from investing activities			
Purchase of tangible fixed assets		**(37,579)**	(30,959)
Sale of tangible fixed assets		**13,250**	-
Interest received		**24,538**	4,182
Net cash provided by/(used in) investing activities		**209**	(26,777)
Change in cash and cash equivalents in the reporting period		**(86,069)**	38,994
Cash and cash equivalents at the beginning of the reporting period		**835,013**	796,019
Cash and cash equivalents at the end of the reporting period		**748,944**	835,013

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(20,977)**	(32,335)
Adjustments for:		
Depreciation charges	**14,731**	11,943
Profit on disposal of fixed assets	**(5,764)**	-
Interest received	**(24,538)**	(4,182)
Decrease in stocks	**4,351**	1,399
Decrease in debtors	**21,553**	21,716
(Decrease)/increase in creditors	**(75,634)**	67,230
Net cash (used in)/provided by operations	**(86,278)**	65,771

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	**835,013**	**(86,069)**	**748,944**
	835,013	**(86,069)**	**748,944**
Total	**835,013**	**(86,069)**	**748,944**

The notes form part of these financial statements

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.

Going concern
The Trustees assess whether the use of the going concern basis is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

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 and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting 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. There were no critical accounting estimates and judgements made in preparing these financial statements.

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.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognized upon collection of the animal by the new owner.

Donated services or facilities are recognized when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charity SORP (FRS 102), the general volunteer time is not recognized and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognized on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognized in expenditure in the period of receipt.

1. ACCOUNTING POLICIES - continued

Income
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognized when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items. Therefore the sale of donated goods is not recognized in the financial statements until they are sold in line with SORP (FRS 102).

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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities and non-charitable trading.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of raising funds are costs incurred in attracting income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are incurred on the charity apportioned to charitable activities.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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

Improvements to property	-	20% on cost
Plant and machinery	-	20% on cost
Motor vehicles	-	20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Income tax recoverable in relation to deposit income is recognized at the time the deposit income is receivable.

Some expenditure is inclusive of irrecoverable VAT.

1. ACCOUNTING POLICIES - continued

Taxation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognized initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	**17,837**	72,522
Legacies	**96,678**	22,107
Grants	**104,197**	74,228
	218,712	168,857

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	**18,046**	16,072
Shop income	**500,791**	512,684
Subscriptions	**787**	764
	519,624	529,520

4. INTEREST RECEIVABLE

	2023	2022
	£	£
Deposit account interest	**24,538**	4,182

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Homing income	Charitable activities	**87,869**	86,376
Clinic income	Charitable activities	**221,207**	168,720
Sale of goods	Charitable activities	**11,797**	7,245
		320,873	262,341

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	**4,368**	276,104
Events	**1,307**	416
	5,675	276,520

Investment management costs

	2023	2022
	£	£
Management charges	**-**	24,255
Information technology	**9,286**	6,677
Governance costs	**-**	7,863
Interest payable and similar charges	**7,259**	8,931
	16,545	47,726
Aggregate amounts	**22,220**	324,246

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Direct costs	**491,125**	**-**	**491,125**
Charitable activities	**512,227**	**-**	**512,227**
Support costs	**-**	**84,916**	**84,916**
	1,003,352	**84,916**	**1,088,268**

8. SUPPORT COSTS

	Human resources £	Governance costs £	Totals £
Support costs	**64,713**	**20,203**	**84,916**

Support costs, included in the above, are as follows:

	2023 Support costs £	2022 Total activities £
Wages	**57,875**	**-**
Social security	**5,476**	**-**
Pensions	**1,362**	**-**
Auditors' remuneration	**10,500**	**9,400**
Accountancy and legal fees	**9,703**	**14,114**
	84,916	**23,514**

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	**497,737**	420,774
Social security costs	**29,794**	27,013
Other pension costs	**8,994**	7,243
	536,525	455,030

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

	2023	2022
Direct staff	**22**	22
Support staff	**3**	2
Trustees (unpaid)	**8**	7
	33	31

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,437	70,420	168,857
Charitable activities			
Charitable activities	262,341	-	262,341
Other trading activities	529,520	-	529,520
Interest receivable	4,182	-	4,182
Total	894,480	70,420	964,900
EXPENDITURE ON			
Raising funds	324,246	-	324,246
Charitable activities			
Direct costs	424,937	70,095	495,032
Charitable activities	97,752	-	97,752
Support costs	80,205	-	80,205
Total	927,140	70,095	997,235
NET INCOME/(EXPENDITURE)	(32,660)	325	(32,335)
RECONCILIATION OF FUNDS			
Total funds brought forward	842,296	10,175	852,471
TOTAL FUNDS CARRIED FORWARD	809,636	10,500	820,136

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2023	**139,422**	**260,123**	**37,836**	**437,381**
Additions	**-**	**1,028**	**36,551**	**37,579**
Disposals	**-**	**(119,106)**	**(24,052)**	**(143,158)**
At 31st December 2023	**139,422**	**142,045**	**50,335**	**331,802**
DEPRECIATION				
At 1st January 2023	**138,460**	**226,530**	**27,660**	**392,650**
Charge for year	**962**	**9,290**	**4,479**	**14,731**
Eliminated on disposal	**-**	**(119,106)**	**(16,566)**	**(135,672)**
At 31st December 2023	**139,422**	**116,714**	**15,573**	**271,709**
NET BOOK VALUE				
At 31st December 2023	**-**	**25,331**	**34,762**	**60,093**
At 31st December 2022	962	33,593	10,176	44,731

13. STOCKS

	2023 £	2022 £
Stocks	**9,172**	13,523

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**5,418**	15,620
Other debtors	**3,043**	594
VAT	**9,144**	24,394
Prepayments and accrued income	**42,159**	40,709
	59,764	81,317

15. CASH AT BANK

	General fund	Van replacement	2023 Total funds	2022 Total funds
	£	£	£	£
Cash at bank and in hand	124,975	3,605	**128,580**	380,019
Deposit accounts	620,364	-	**620,364**	454,994
Total	745,339	3,605	**748,944**	835,013

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**62,902**	92,576
Taxation and social security	**3,663**	11,803
Other creditors	**12,249**	50,069
	78,814	154,448

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	**114,750**	51,175
Between one and five years	**229,921**	29,455
	344,671	80,630

18. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	**809,636**	**(30,477)**	**16,395**	**795,554**
Restricted funds				
Animal welfare action days	**5,000**	**(5,000)**	**-**	**-**
Welfare neutering - Pet Plan grant	**5,000**	**(5,000)**	**-**	**-**
Welfare neutering - Tesco bags for help	**500**	**(500)**	**-**	**-**
Van replacement	**-**	**20,000**	**(16,395)**	**3,605**
	10,500	**9,500**	**(16,395)**	**3,605**
TOTAL FUNDS	**820,136**	**(20,977)**	**-**	**799,159**

18. 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	**1,061,028**	**(1,091,505)**	**(30,477)**
Restricted funds			
Animal welfare action days	**-**	**(5,000)**	**(5,000)**
Welfare neutering - Pet Plan grant	**-**	**(5,000)**	**(5,000)**
Welfare neutering - Tesco bags for help	**-**	**(500)**	**(500)**
Vet bills	**5,000**	**(5,000)**	**-**
Gift Aid till	**3,483**	**(3,483)**	**-**
Van replacement	**20,000**	**-**	**20,000**
	28,483	**(18,983)**	**9,500**
TOTAL FUNDS	**1,089,511**	**(1,110,488)**	**(20,977)**

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	842,296	(32,660)	809,636
Restricted funds			
New shop set up grant	4,592	(4,592)	-
Animal welfare action days	5,000	-	5,000
Welfare neutering - Pet Plan grant	-	5,000	5,000
Autoclave fund	583	(583)	-
Welfare neutering - Tesco bags for help	-	500	500
	10,175	325	10,500
TOTAL FUNDS	852,471	(32,335)	820,136

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	894,480	(927,140)	(32,660)
Restricted funds			
New shop set up grant	-	(4,592)	(4,592)
IVO Trust grant 2022	35,620	(35,620)	-
Welfare neutering - Pet Plan grant	5,000	-	5,000
Autoclave fund	-	(583)	(583)
X-ray equipment	29,300	(29,300)	-
Welfare neutering - Tesco bags for help	500	-	500
	70,420	(70,095)	325
TOTAL FUNDS	964,900	(997,235)	(32,335)

During the year, the charity had six restricted funds, three were funds carried forward from 2022 while three new restricted funds were set up this year.

- The Animal welfare action days fund carried forward relates to grant income received in 2020 and was restricted for expenditure on Animal welfare action days. Due to extreme circumstances post covid no Animal welfare days have been able to go ahead. The granter agreed that said monies could instead being used for animal neutering, which has been fully expensed during current year.

- The Welfare neutering pet plan grant fund carried forward relates to grant income received in 2022 and was restricted for expenditure as described above. This was fully expenses during current year on animal neutering.

- The Tesco bags for help grant fund carried forward relates to grant income received in 2022 and was restricted for animal welfare action days and was fully spent during current year on animal neutering.

- The Gift aid till grant received in the year is restricted to purchase of a till for the shops. The fund was expensed in full on the new till purchased for use in Cippenham shop which was transferred to the shop in Hillingdon at the time of the closure of the Cippenham shop in October 2023.

- The Vet bills grant received in the year is restricted to vetting at the clinic in Hillingdon. The funds was expensed in full during this financial year.

- The Vehicle replacement grant received in the year was towards replacing an old van. The van is used to transfer animals from homing to clinic and back. £16,395 of total funds of £20,000 was used on new van which was part exchanged with the old van. The balance carried forward of £3,605 was expensed in 2024 financial year towards another new van.

There has been no other movement during the year.

19. RELATED PARTY DISCLOSURES

During the year, I Hansford, a trustee, received £31,500 (2022 - £26,833) for kennelling and facility services provided to the Charity. I Hansford permits the Charity to remain kennels and catteries on her land, which she also occupies for her own private animal homing business.

During the year, no donations without conditions were received from trustees (2022 - £29,675).

Accounts

Charity number: 263515

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Contents

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 December 2022

Trustees

Charity registered number

263515

Principal office

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers

Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

Solicitors

B P Collins
Collins House
32-38 Station Road
Gerrards Cross
SL9 8EL

Trustees' Report
For the Year Ended 31 December 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2022 to 31 December 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The Branch aims to promote the work and objects of the RSPCA (the Society) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

Aims

The primary and ongoing aim of the Branch is to deliver effectively and consistently against the stated objectives, to the best of our ability within active constraints and the resources available. In 2021 our immediate aim was to redouble our efforts on Trustee recruitment to provide stability, and:

- Build on the successful increase in animal welfare activity achieved in 2021; and
- Achieve a Committee of between 9-11 Trustees with diverse skills to effectively manage and support the activities of the Branch.

Strategies for achieving objectives

1. Provision of subsidised treatment
The Branch operates a busy animal welfare clinic in Hillingdon. An assessment procedure is carried out with owners of pets seeking subsidised treatment and a clearly defined policy outlining which owners are eligible for assistance is available. An on-site X-ray facility was installed at the clinic in August 2022 thanks to a generous donation, and this has made a very positive difference to animal welfare as animals no longer need to be referred to an external veterinary provider for x-rays.

2. Provision of preventative treatment
Our Hillingdon Clinic offers neutering, microchipping, vaccination and flea/worming treatments at subsidised rates to any residents within the Branch area who meet the eligibility criteria, in order to promote responsible pet ownership, assist with uncontrolled breeding and reduce the incidence of avoidable health issues in companion animals.

3. Rescue and rehoming of vulnerable animals
The Branch takes in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. Priority is given to intake via the Inspectorate, police and local authorities. All animals taken in are given necessary treatment, vaccinated, neutered and microchipped as appropriate and assessed prior to being found suitable new homes.

4. Maintenance and improvement of animal accommodation
There is an on-going programme of maintenance and improvement of animal accommodation in order to provide the best care for the animals coming into our care and improve systems of disease control to ensure the animals are in good health prior to adoption.

Significant activities

There have been no changes in the Charity's policy in the last 12 months, and its main objectives for the year are:

- To continue to provide veterinary care and preventative health treatment for companion animals whose owners are unable to afford private veterinary fees, in addition to veterinary care for stray animals and initial assessment, first aid and treatment for wildlife casualties.
- To continue to take in domestic animals of all species, giving priority to those in urgent need where their current situation makes them vulnerable to immediate suffering. Having removed animals to a safer environment it is then the objective of the Charity to find new caring owners.
- To inform and advise the public on animal welfare issues, to promote responsible pet ownership and to campaign for improvements in animal welfare of both owned and unowned animals.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the Charities Act 2011 to have due regard to public guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While the public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Public benefit

We support the RSPCA Inspectorate by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objective and promotes humane sentiments towards animals which involves moral benefit to humankind.

We provide subsidised veterinary treatment at our Hillingdon clinic for animals which are sick or injured and belong to people in the Branch area who meet the eligibility criteria. We provide subsidised neutering and microchipping of companion animals for those in the Branch area. This helps to control animal populations, provides health benefits, and promotes responsible pet ownership.

Animals taken into our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, which contributes to control of disease and suffering.

We rehome animals at low cost to people who have been assessed as able to provide a suitable home, preferably in reasonable distance of the Branch in order that we can monitor the success of the adoption.
Our policy to charge a reasonable adoption fee for animals highlights the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore our objects, to rehome to those who could not afford their care. We take in, free of charge, lost animals (excluding stray dogs which are the responsibility of local authorities) and take steps to reunite them with owners. This benefits our community by preventing risk to the animals and people through road traffic accidents.

We support the public by responding to enquiries both direct and via the Society's National Call Centre (NCC) from the public about animals locally. During 2022 the Society stopped providing a 24/7 service at its’ NCC, and is now taking calls only between 8am – 8pm. Inevitably this has increased the number of out of hours calls the branch phone lines receives from members of the public seeking help and advice. We benefit the public by offering free animal care advice through our Hillingdon Clinic, by telephone, email, in person and via our website.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, volunteering in our charity shops, administration, and dog walking. The possibility of doing work which is compassionate and rewarding is a benefit to local people and business.

Volunteers

The charity receives support from a number of individuals who volunteer their time and services in various ways. The Trustees are extremely grateful for this help. Without the kindness and generosity of both donors of goods and those working within its shops and clinic, as well as the volunteers who assist with the animal welfare, fundraising activities and administration of the Branch, the charity would be unable to continue. The volunteer recruitment and induction procedure can be lengthy and time consuming. We estimate that our volunteers contributed some 10,556 hours of their free time during 2022, which at a conservative rate of 2022 minimum wage £9.50 per hour in 2022 amounts to approximately £100,000.

Chair's Report

It has been another remarkably busy year. We are now seeing the impact of the cost of living crisis, as well as the higher number of families unable to cope with/no longer wanting animals they acquired during lockdown in the pandemic.

Despite staff shortages and still suffering the impact of Covid outbreaks on staffing at our rehoming facility, our rehoming increased in 2022 by over 100 animals, to 507.

Our clinic continues to register new clients who are struggling to pay private vet bills, and who meet our eligibility criteria. In 2022, clinic delivered over 1,500 more treatments than in 2021. In August, we installed an x-ray machine which has been hugely beneficial to animal welfare. Our grateful thanks go to Jill and Ed Correia who donated the monies for this in memory of their parents Mac and Jeannie McMath, who loved all creatures.

In line with our aim to recruit more trustees, we ran a recruitment drive towards the end of 2022. We now have one additional trustee on board, and hopefully another to follow. We will continue our search in 2023.

Our three charity shops have had another outstanding year, and we would not be able to function without the income they generate. We started a drive to increase Gift Aid donations, installing a new Gift Aid till in our Cippenham shop. We hope to update the tills in our Hillingdon and Denham shops in 2023. Fellow trustee Julie Cole deserves special thanks, as she has worked tirelessly with the shop staff again in 2022. We are grateful for all the support we get from the public, both for donated goods and sales.

Funding will be more critical than ever in the coming year, as the cost of living crisis impacts the Branch and utility costs increase dramatically, as well as impacting the public and animal welfare.

My sincere thanks to our incredibly dedicated Branch Trustees for their continued support, our hard-working Branch staff, and to Arden House Vets who support us with emergencies.

Irene Hansford ....
Irene Hansford
Branch chair

Key achievements 2022

Delivery of animal welfare services

The four key priority areas relating to the delivery of animal welfare services by branches are:

1. Welfare treatments
2. Welfare neutering
3. Rescue, rehabilitate & rehome
4. Welfare microchipping

In 2022, in these areas the Branch performed as follows by comparison to 2021:

	2021	*2022*
Animals treated	*5,185*	*6,715*
Animals neutered	*565*	*675*
Animals rehomed	*401*	*507*
Animals microchipped	*421*	*478*
Totals	*6,572*	8,375 (+1,803)

These figures include a range of animals including dogs, cats, rabbits, guinea pigs, ferrets, chickens and companion birds. There was an increase of 29.5% in the number of treatments provided at clinic, and an increase of just over 26% in our rehoming/transfer figures during 2022. Over the course of the year, homes were found for 276 cats, 58 dogs, 35 rabbits and 89 miscellaneous, either through direct homing or via networking of animals to other branches better suited to satisfy the needs of individual animals.

We prefer where possible to home dogs within a reasonable distance of our Branch in order to facilitate post adoption backup required. We face considerable high-profile competition for the homing of dogs locally from both the Dogs Trust at Harefield and Battersea Cats & Dogs Home in Windsor.

Many of the animals coming into our care particularly via the Inspectorate, are sick or injured and may need extended stays in our care for full rehabilitation and recovery from illness and surgery. This affects our intake capability as we have a finite number of kennel and cattery spaces. A significant number of animals coming into our care are not microchipped or neutered and we continue to promote both procedures to ensure responsible ownership.

We are seeing many more new clients coming to our clinic and we have continued to employ three part time vets to keep the clinic open Monday – Friday each week. We outsource routine surgery and neutering services at times as some local veterinary practices offer competitive rates, and we can then concentrate on the more complicated surgery which may be out of the financial reach of our clients without our support.

Fundraising

Notwithstanding the above, all departments' incomes contributed in 2022. Shops contributed £513k (2021 -£309k), Clinic £169k (2021 - £244k) and Rehoming £86k (2021 - £64k).

Government and Local authority grants no longer contributed to income post covid, however we received grants totalling £74k during the year, mostly for clinic support. Legacies totalled £22k and general donations £73k.

Our overall financial position was one of a deficit of £32k, or at an operating level, excluding grants, a loss of £106k.

Fundraising events were not possible during the year due to covid restrictions, but we continued sales by Facebook and Ebay as a small supplement to income.

At the present time the charity does not consider it necessary to register with The Fundraising Regulator, but is a member of the Chartered Institute of Fundraising. The charity ensures it is not unreasonably persistent in its fundraising approach, particularly with vulnerable persons. The charity received no complaints in respect of fundraising during the year.

Financial Review

Principal Risks

The principal risk to the business is the dropping off of income to support the subsidised activities at clinic and the rehoming centre. Whilst shop income has shown strong growth over the past year, targets have been set to improve income and to efficiently collect Gift Aid revenues which will contribute significantly. Mitigation in the event of a reduction of income would be the potential closure of the rehoming centre and reduced working days at clinic.

Going concern

The Trustees regularly review our resources and take advice from our Auditors as to our ability to operate as a going concern. We currently maintain unrestricted reserves of around 10 months expenditure, allowing us to adopt a position of reasonable satisfaction.

Financial position

The Branch funds as at 31 December 2022 were £820,136 (2021 - £852,471). The total incoming resources for the year were £964,900 (2021 - £816,721) including legacies of £22,107 (2021 - (£4,541)), expenditure was £997,235 (2021 - £885,945) with no investment gains (2021 - loss of £1,419) resulting in a net deficit for the year of £32,335 (2021 - £70,634).

The cost of maintaining the animal welfare operation, the Hillingdon Clinic, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £578,952 (2021 - £501,836) on charitable activities during the year.

Principal funding sources

The principal source of Branch income, is our network of charity shops. The charity shops sell mainly second-hand goods donated by the public to raise funds. Legacies can also make a significant contribution to income, but vary from year to year and are unpredictable. Effort must be made to maximise other sources of income in order to reduce the impact of the fluctuations in legacy funds received. Other funds are collected from homing, clinic receipts, donations, collection boxes, eBay sales, special fundraising appeals and events and grants. Funds raised support the Branch's charitable activities in delivering animal welfare services and supporting the Inspectorate, primarily via our rehoming facility and clinic. During 2022 grants fell to approximately 8% of income, in line with our expectation.

Investment policy and objectives

Given the ongoing uncertainty, the Trustees took the decision in February 2021 to move all investments into short term cash deposits with regulated banks.

Reserves policy

The Branch holds reserves in order that the service level provided for animal welfare is maintained, should there be a reduction in incoming resources. The Branch holds at times reserves that are both ‘unrestricted‘ and 'restricted'. Restricted reserves represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated. Unrestricted reserves are those funds which are freely available for general purposes and are uncommitted. The Trustees have endeavoured to hold reserves of unrestricted funds above the legal requirement of equivalent to six months expenditure, being appx. £510,000. At 31 December 2022, the Branch had unrestricted reserves of £809,636 equivalent to approximately 10 months expenditure based on 2022 levels. The Branch held £10,500 of restricted funds at the close of 2022.

Structure, governance and management

Governing document

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch is a registered charity, number 263515. The charity is controlled by its governing document, a Trust deed and constitutes an unincorporated charity.

The Charity operates as an autonomous Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subject to its rules for branches, carrying out its direct animal welfare work in the areas of Hillingdon, Slough, Windsor, Kingston and District. A Trustee Committee, elected at the Annual General Meeting governs the Branch.

The objectives of the Branch are:

• To promote the work and objects of the Society.
• To promote kindness and to prevent or suppress cruelty to animals - with particular reference to the area of the Branch, in accordance with the policies of the Society.
• To provide subsidised veterinary treatment to eligible clients
• To take in unwanted animals, supporting the Society's inspectorate; to provide treatment as necessary and find suitable new homes.
• To promote responsible pet ownership through neutering, micro chipping and vaccination programmes.

Recruitment and appointment of new trustees

Trustees serve for 12 months following election by the Branch membership at the Annual General Meeting, and may be re-elected by the Branch membership at the Annual General Meeting for a further 12 months. Up to 3 additional Trustees may be co-opted by the Branch committee during the year. All Committee members must be Society members for a minimum of three months prior to appointment. The honorary officers (Chair, Branch Secretary and Treasurer) are elected by the Trustees. The Branch aims to maintain a Committee of between 9 and 11 trustees.

Remuneration

Remuneration for all employees is reviewed by the Trustees at least annually and any changes are voted on and minuted. Occasional adjustments to individual pay are proposed where there are clear cases of additional responsibility or promotion. These may be brought to committee at any time but are always voted on by a quorum of Trustees. Key personnel pay is benchmarked against other RSPCA branches.

Organisational structure

The charity Trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch. They are responsible for safeguarding the assets of the charity and providing reasonable assurances that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations. The Branch Trustees meet on a monthly basis to review animal welfare activity, financial performance, fundraising activity and to discuss non-routine matters arising.

Decisions are made by the Trustees, agreed and minuted at committee meetings and referred to managers and staff as appropriate for action. The day to day running of the Branch is delegated to the line managers, who are directly answerable to, and supervised by, the Trustees. Daily activity reports submitted by the clinic and rehoming facility keep all trustees informed of activity, issues and income.

The Branch operates within a network of Branches across England and Wales that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. All Branches are independently registered charities operating within a defined geographical area to provide animal welfare care and generate the income necessary to support this work. Our Branch is keen to foster good working relationships with neighbouring Branches to support our objectives. The Society has a team of Branch Partnership Managers who provide support and advice to Branches.

Induction and training of new trustees

All Trustees are provided with comprehensive booklets and briefed on their responsibilities as Trustees prior to their acceptance of the role. When joining the committee new Trustees are able to access the RSPCA intranet

(The Link) which holds information outlining the role of a Trustee with the Branch as well as the responsibilities and obligations that the role of a Trustee entails.

Related parties

The Branch has a Declaration of Interest Policy in place, which is included on the agenda for every Committee meeting, and it maintains a Register of Interests. Irene Hansford, our Chairperson, is paid for kennelling and facilities services provided to the Charity. She also permits the Branch to maintain kennels and catteries on her land. This arrangement has recently been made subject to approval of a Charity Commission Order.

Two of the Trustees are married to each other.

Risk Assessment

Major risks to the business are discussed at regular, monthly Trustee meetings. Such issues have included landlords' refusal to renew leases on property and the possibility that the animal rehoming centre will need to be closed. Adherence to procedures are monitored against those laid down in the Staff Handbook and variances addressed at committee meetings. IT systems are managed by an external provider.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Irene Hansford

I Hansford, Chair
Trustee
Date: 24th October 2023

Statement of Trustees' responsibilities
For the Year Ended 31 December 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

I Hansford

Date: 24.Oct 2023

Independent Auditors' Report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditors' Report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery, money laundering legislation and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Statement of Recommended Practice, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to:

- Cash-based nature of the trading operations of the charity which could lead to misstatement in relation to income recognition; and
- Management bias in the accounting estimates associated with the allocation of costs and use of funds.

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, anti-bribery, money laundering legislation and employment law) and fraud; and
- Reviewing a sample of trading income to gain comfort over completeness of income; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Independent Auditors' Report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Horsham

Date: 26 October 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Statement of financial activities
For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	**98,437**	**70,420**	**168,857**	174,617
Charitable activities	4	**262,341**	**-**	**262,341**	330,370
Other trading activities	5	**529,520**	**-**	**529,520**	309,888
Investments	6	**4,182**	**-**	**4,182**	1,846
Total income		**894,480**	**70,420**	**964,900**	816,721
Expenditure on:					
Raising funds	7,8	**418,283**	**-**	**418,283**	384,109
Charitable activities		**508,857**	**70,095**	**578,952**	501,836
Total expenditure		**927,140**	**70,095**	**997,235**	885,945
Net (expenditure)/income before net losses on investments		**(32,660)**	**325**	**(32,335)**	(69,224)
Net losses on investments		**-**	**-**	**-**	(1,419)
Net movement in funds		**(32,660)**	**325**	**(32,335)**	(70,643)
Reconciliation of funds:					
Total funds brought forward		**842,296**	**10,175**	**852,471**	923,114
Net movement in funds		**(32,660)**	**325**	**(32,335)**	(70,643)
Total funds carried forward		**809,636**	**10,500**	**820,136**	852,471

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 37 form part of these financial statements.

Balance Sheet
As at 31 December 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	14		**44,731**		25,715
			44,731		25,715
Current assets					
Stocks	15	**13,523**		14,922	
Debtors	16	**81,317**		103,033	
Investments	17	**454,994**		196,424	
Cash at bank and in hand	22	**380,019**		599,595	
		929,853		913,974	
Creditors: amounts falling due within one year	18	**(154,448)**		(87,218)	
Net current assets			**775,405**		826,756
Total net assets			**820,136**		852,471
Charity funds					
Restricted funds	19		**10,500**		10,175
Unrestricted funds	19		**809,636**		842,296
Total funds			**820,136**		852,471

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Irene Hansford ....
I Hansford, Chair
Trustee
Date: 24 Oct 2023

The notes on pages 17 to 37 form part of these financial statements.

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Statement of Cash Flows
For the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	21	**65,771**	21,108
Cash flows from investing activities			
Dividends, interests and rents from investments		**4,182**	1,846
Proceeds from the sale of tangible fixed assets		**-**	8,000
Purchase of tangible fixed assets		**(30,959)**	(16,953)
Proceeds from sale of investments		**-**	128,084
Purchase of investments		**(576)**	(771)
Net cash (used in)/provided by investing activities		**(27,353)**	**120,206**
Change in cash and cash equivalents in the year		**38,418**	**141,314**
Cash and cash equivalents at the beginning of the year		**719,150**	577,836
Cash and cash equivalents at the end of the year	22	**757,568**	719,150

The notes on pages 17 to 37 form part of these financial statements

Notes to the Financial Statements
For the Year Ended 31 December 2022

1. General information

The RSPCA Hillingdon, Slough, Windsor, Kingston & District Branch is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The charity is governed in accordance with the RSPCA branch rules dated 18 February 2009 (as updated in 2012).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognised upon collection of the animal by the new owner.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items, therefore the sale of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS102).

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold property improvements	- 20% straight line
Plant and machinery	- 20% straight line
Fixtures and fittings	- 20% straight line
Motor vehicles	- 20% straight line

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Donated stocks are not recognised in the financial statements until they are sold as described in the income recognition policy above.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Accounting policies (continued)

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

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

2.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	43,222	29,300	**72,522**
Legacies	22,107	-	**22,107**
Grants	33,108	41,120	**74,228**
Government grants	-	-	**-**
Total 2022	98,437	70,420	**168,857**

Government grants consist of Coronavirus Job Retention Scheme income of £Nil (2021 - £29,564) and local authority grants of £Nil (2021 - £48,580).

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	35,897	-	35,897
Legacies	(4,541)	-	(4,541)
Grants	51,617	13,500	65,117
Government grants	78,144	-	78,144
	161,117	13,500	174,617

4. Income from charitable activities

	Unrestricted funds 2022 £	**Total funds 2022 £**
Homing income	86,376	**86,376**
Clinic income	168,720	**168,720**
Sale of goods	7,245	**7,245**
Total 2022	262,341	**262,341**

	Unrestricted funds 2021 £	Total funds 2021 £
Homing income	63,782	63,782
Clinic income	244,086	244,086
Sale of goods	22,502	22,502
Total 2021	330,370	330,370

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Sale of donated goods	512,684	**512,684**
Fundraising activities	16,072	**16,072**
Subscriptions	764	**764**
	529,520	**529,520**

	Unrestricted funds 2021 £	Total funds 2021 £
Sale of donated goods	309,269	309,269
Fundraising activities	542	542
Subscriptions	77	77
	309,888	309,888

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	4,182	**4,182**

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	1,846	1,846

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	**Total funds 2022 £**
Direct costs of retail activities	101,121	**101,121**
Fundraising costs	416	**416**
Staff costs - wages and salaries	255,318	**255,318**
Staff costs - NI	16,391	**16,391**
Staff costs - pension costs	4,395	**4,395**
Support costs (note 10)	40,642	**40,642**
	418,283	**418,283**

	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs of retail activities	97,242	97,242
Fundraising costs	636	636
Staff costs - wages and salaries	212,043	212,043
Staff costs - NI	12,226	12,226
Staff costs - pension costs	3,787	3,787
Support costs (note 10)	58,059	58,059
	383,993	383,993

Notes to the Financial Statements
For the Year Ended 31 December 2022

8. Investment management costs

	Total funds 2022 £
Investment management fees	**-**

	Unrestricted funds 2021 £	Total funds 2021 £
Investment management fees	116	116

9. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £
Support costs (note 10)	-	83,920	**83,920**
Direct costs	495,032	-	**495,032**
	495,032	83,920	**578,952**

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £
Support costs (note 10)	-	112,699	112,699
Direct costs	389,137	-	389,137
	389,137	112,699	501,836

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2022 £	Total funds 2022 £
Staff costs	178,926	**178,926**
Drugs, medicines & veterinary expenses	250,916	**250,916**
Homing and boarding expenses	38,024	**38,024**
Goods for resale	274	**274**
Training, clothing and agency fee	26,892	**26,892**
	495,032	**495,032**

Included within drugs, medicines & veterinary expenses was £5,175 (2021 - £36,140) expenditure from restricted funds. All other direct costs were from unrestricted funds in 2022 and 2021.

	Charitable activities 2021 £	Total funds 2021 £
Staff costs	134,192	134,192
Drugs, medicines & veterinary expenses	220,689	220,689
Homing and boarding expenses	21,574	21,574
Goods for resale	2,151	2,151
Training, clothing and agency fee	10,531	10,531
	389,137	389,137

10. Analysis of support costs

	Raising funds 2022 £	Charitable activities 2022 £	Total funds 2022 £
Finance costs	1,847	3,585	**5,432**
Information technology	6,677	12,962	**19,639**
Governance costs	7,863	15,263	**23,126**
Management	24,255	47,082	**71,337**
Total 2022	40,642	78,892	**119,534**

	Raising funds 2021 £	Charitable activities 2021 £	Total funds 2021 £
Finance costs	1,295	2,513	3,808
Information technology	5,775	11,209	16,984
Governance costs	17,209	33,405	50,614
Management	33,780	65,572	99,352
	58,059	112,699	170,758

11. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £9,400 *(*2021 - independent examination fee of £2,800*)*, and other accountancy services of £2,100 (2021 - £1,600).

12. Staff costs

	2022 **£**	2021 £
Wages and salaries	**420,774**	336,813
Social security costs	**27,013**	19,420
Other pension costs	**7,243**	6,015
	455,030	362,248

The average number of persons employed by the Charity during the year was as follows:

	2022 **No.**	2021 No.
Direct staff	**22**	17
Management & support	**2**	2
	24	19

No employee received remuneration amounting to more than £60,000 in either year.

£178,926 (2021 - £134,192) is included within the table above in respect of raising funds.
£276,104 (2021 - £228,056) is included within the table above in respect of charitable activities.

The charity considers its key management personnel during the year to comprise the Broken Gate Lane manager and branch administrator. During 2021 the charity considered its key management personnel to comprise the rehoming & facility manager, the clinic manager and the area shops manager. The total employment benefits including employer pension contributions of the key management personnel were £43,380 (2021 - £64,758).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £Nil).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £Nil).

14. Tangible fixed assets

	Leasehold property improvements £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2022	**139,422**	**227,737**	**1,427**	**37,836**	**406,422**
Additions	**-**	**30,959**	**-**	**-**	**30,959**
At 31 December 2022	**139,422**	**258,696**	**1,427**	**37,836**	**437,381**
Depreciation					
At 1 January 2022	**135,378**	**219,086**	**1,427**	**24,816**	**380,707**
Charge for the year	**3,082**	**6,017**	**-**	**2,844**	**11,943**
At 31 December 2022	**138,460**	**225,103**	**1,427**	**27,660**	**392,650**
Net book value					
At 31 December 2022	**962**	**33,593**	**-**	**10,176**	**44,731**
At 31 December 2021	4,044	8,651	-	13,020	25,715

15. Stocks

	2022 £	2021 £
Goods for resale	**13,523**	14,922

16. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	**15,620**	38,218
Other debtors	**24,988**	8,642
Prepayments and accrued income	**40,709**	56,173
	81,317	103,033

17. Current asset investments

	2022 £	2021 £
Unlisted investments	**454,994**	196,424

18. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**92,576**	63,197
Other taxation and social security	**14,752**	20,521
Accruals and deferred income	**47,120**	3,500
	154,448	87,218

	2022 £	2021 £
Deferred income		
Resources deferred during the year	**35,620**	-

The deferred income relates to an IVO Trust grant received during the year which will fund the opening of the clinic on Fridays during 2023. This grant income has been deferred into 2023 and is included in deferred income.

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	**842,296**	**894,480**	**(927,140)**	**809,636**
Restricted funds				
New shop set up grant	**4,592**	**-**	**(4,592)**	**-**
IVO Trust grant 2022	**-**	**35,620**	**(35,620)**	**-**
Animal Welfare Action Days	**5,000**	**-**	**-**	**5,000**
Welfare neutering - Pet Plan Grant	**-**	**5,000**	**-**	**5,000**
Autoclave fund	**583**	**-**	**(583)**	**-**
X-ray equipment	**-**	**29,300**	**(29,300)**	**-**
Welfare neutering - Tesco bags for help	**-**	**500**	**-**	**500**
	10,175	**70,420**	**(70,095)**	**10,500**
Total of funds	**852,471**	**964,900**	**(997,235)**	**820,136**

19. Statement of funds (continued)

During the year the charity had six restricted funds, three were funds carried forward from 2021 while three new restricted funds were set up this year.

- The New shop set up grant was restricted grant income received in 2017 and was restricted for purchases relating to the new shop in Denham. This fund was fully expensed in the year.

- The Animal Welfare Action Days fund carried forward relates to grant income received in 2020 and was restricted for expenditure on Animal Welfare Action Days. Due to extreme circumstances post covid no Animal Welfare days have been able to go ahead. The granter agreed that said monies could instead be used for animal neutering, which has been fully expensed during the year.

- The IVO Trust grant fund relates to grant income received during the year and was restricted for expenditure in order to open the clinic on Fridays during 2022. The fund was fully expensed in the year.

- The Animal Action Welfare Days Pet Plan Grant relates to grant income received during the year and was restricted for expenditure as described above. This was fully expensed during the year on animal neutering.

- The Autoclave Fund relates to Grant given by RSPCA Head Office for the purchase of a new Autoclave. The autoclave was purchased during 2021 and a transfer has been made to unrestricted funds to reflect the purchase of asset, which itself is not restricted. The fund was fully expensed in the year.

- The X-ray equipment donation relates to donation income received during the year and was restricted for expenditure for an X-ray installation. The X-ray equipment was purchased during the year. The fund was fully expensed in the year.

- The Tesco Bags for Help Grant received is restricted to Animal Welfare Action Days and remains unspent and carried over as restricted funds.

There has been no other movements during the year.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General Funds - all funds	877,382	803,221	(849,805)	12,917	(1,419)	842,296
Restricted funds						
New shop set up grant	4,592	-	-	-	-	4,592
IVO Trust grant 2022	1,140	-	(1,140)	-	-	-
Animal Welfare Action Days	5,000	-	-	-	-	5,000
Welfare neutering - Pet Plan Grant	35,000	-	(35,000)	-	-	-
Van purchase	-	10,000	-	(10,000)	-	-
Autoclave fund	-	3,500	-	(2,917)	-	583
	45,732	13,500	(36,140)	(12,917)	-	10,175
Total of funds	923,114	816,721	(885,945)	-	(1,419)	852,471

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	44,731	-	**44,731**
Current assets	919,353	10,500	**929,853**
Creditors due within one year	(154,448)	-	**(154,448)**
Total	809,636	10,500	**820,136**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	25,715	-	25,715
Current assets	903,799	10,175	913,974
Creditors due within one year	(87,218)	-	(87,218)
Total	842,296	10,175	852,471

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net expenditure for the year (as per Statement of Financial Activities)	**(32,335)**	(70,643)
Adjustments for:		
Depreciation charges	**11,943**	10,900
Unrealised gains on fixed asset investments	**-**	1,419
Decrease/(increase) in stocks	**1,399**	-
Dividends, interests and rents from investments	**(4,182)**	(1,846)
Loss/(profit) on the sale of fixed assets	**-**	(4,218)
Decrease in debtors	**21,716**	71,651
Increase in creditors	**67,230**	13,845
Net cash provided by operating activities	**65,771**	21,108

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	**380,019**	599,595
Notice deposits (less than 3 months)	**377,549**	119,555
Total cash and cash equivalents	**757,568**	719,150

23. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	**599,595**	**(219,576)**	**380,019**
Liquid investments	**196,424**	**258,570**	**454,994**
	796,019	**38,994**	**835,013**

24. Contingent assets and liabilities

The charity has contingent assets in respect of legacy income due to the charity which cannot either cannot be measured reliably or probate has not been granted at the year end, and therefore have not been accrued. At 31 December 2022 it was expected that this was in the region of £243,000 (2021 - £10,000).

At the year end the charity has a potential future obligation in relation to dilapidation of leased properties. It is not possible to reliably estimate this future obligation.

25. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,243 (2021 - £6,015). Contributions of £Nil (2021 - £Nil) were payable to the fund at the balance sheet date.

26. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	**51,175**	49,508
Later than 1 year and not later than 5 years	**29,455**	33,375
	80,630	82,883

27. Related party transactions

I Hansford
(Trustee)
During the year I Hansford received £26,833 (2021 - £20,167) for kennelling and facilities services provided to the Charity. I Hansford permits the charity to maintain kennels and catteries on her land, which she also occupies for her own private animal homing business.

K Hansford
(Close family member of I Hansford)
During the year, equipment was purchased from K Hansford for £NIL (2021 - £600). At the year end there was £nil outstanding to the close family member (2021 - £nil).

During the year, donations without conditions were received from trustees totalling £29,675 (2021 - £500).

Accounts

Charity number: 263515

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2021

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Contents

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2021

Trustees

Charity registered number

263515

Principal office

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Independent examiners

Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers

Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

Solicitors

B P Collins
Collins House
32-38 Station Road
Gerrards Cross
SL9 8EL

Trustees' report
for the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and aims

The Branch aims to promote the work and objects of the RSPCA (the Society) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the Area of the Branch, in accordance with the policies of the Society.

Aims

The primary and ongoing aim of the Branch, is to deliver effectively and consistently against the stated objectives, to the best of our ability within active constraints and the resources available. Our immediate aim is to redouble our efforts on Trustee recruitment to provide stability. In the long term, we aim to:

- Build on the successful increase in animal welfare activity achieved in 2020
- Achieve a Committee of between 9-11 Trustees with diverse skills to effectively manage and support the activities of the Branch.

Strategies for achieving objectives

1. Provision of subsidised treatment
The Branch operates a busy animal welfare clinic in Uxbridge. An assessment procedure is carried out with owners of pets seeking subsidised treatment and a clearly defined policy outlining which owners are eligible for assistance is available. Investment in on-site Xray facilities is planned at Hillingdon Clinic in 2022.

2. Provision of preventative treatment
Our Hillingdon Clinic offers neutering, microchipping, vaccination and flea/worming treatments at subsidised rates to any residents within the Branch area who meet the eligibility criteria, in order to promote responsible pet ownership, assist with uncontrolled breeding and reduce the incidence of avoidable health issues in companion animals.

3. Rescue and rehoming of vulnerable animals
The Branch takes in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. Priority is given to intake via the Inspectorate, police and local authorities. All animals taken in are given necessary treatment, vaccinated, neutered and microchipped as appropriate and assessed prior to being found suitable new homes.

4. Maintenance and improvement of animal accommodation
With a view to providing the best care for the animals coming into our care and improve systems of disease control to ensure the animals are in good health prior to adoption, there is an on-going programme of maintenance and improvement of animal accommodation.

Significant activities

There have been no changes in the Charity's policy in the last 12 months, and its main objectives for the year are:

- To continue to provide veterinary care and preventative health treatment for companion animals whose owners are unable to afford private veterinary fees, in addition to veterinary care for stray animals and initial assessment, first aid and treatment for wildlife casualties.
- To continue to take in domestic animals of all species, giving priority to those in urgent need where their current situation makes them vulnerable to immediate suffering. Having removed animals to a safer environment it is then the objective of the Charity to find new caring owners.

• To inform and advise the public on animal welfare issues, to promote responsible pet ownership and to campaign for improvements in animal welfare of both owned and unowned animals.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the Charities Act 2011 to have due regard to public guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While the public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Public benefit

We support the RSPCA Inspectorate by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objective, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment at our Hillingdon clinic for animals which are sick or injured and belong to people in the Branch area who meet the eligibility criteria. We provide subsidised neutering and microchipping of companion animals for those in the Branch area. This helps to control animal populations, provides health benefits, and promotes responsible pet ownership.

Animals taken in to our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, which contributes to control of disease and suffering.

We rehome animals at low cost to people who have been assessed as able to provide a suitable home.
Our policy to charge a reasonable adoption fee for animals highlights the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would our objects, to rehome to those who could not afford their care. We take in, free of charge, lost animals (excluding stray dogs which are the responsibility of local authorities) and take steps to reunite them with owners. This benefits our community by preventing risk to the animals and people through road traffic accidents.

We support the public by responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally.

We benefit the public by offering free animal care advice through our Hillingdon Clinic, by telephone, email, in person and via our website.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, administration, and dog walking. The possibility of doing work which is compassionate and rewarding is a benefit to local people and business.

Volunteers

The charity receives support from a number of individuals who volunteer their time and services in various ways. The Trustees are extremely grateful for this help. Without the kindness and generosity of both donors of goods and those working within its shops and clinic, as well as the volunteers who assist with the animal welfare, fundraising activities and administration of the Branch, the charity would be unable to continue. The volunteer recruitment and induction procedure can be lengthy and time consuming. We estimate that our volunteers contributed some 11,000 hours of their free time during 2021, which at a conservative rate of £10 per hour amounts to approximately £110,000.

Chair's Report

Celia Kirkby, long-time trustee and supporter of the Branch died on the 21st November 2021. On her passing, her animals were left to this Branch to manage, and together with a fellow trustee and the help of the inspectorate in Wales, I have dealt with her cats, dog, goats, horses, donkey and pigs. My thanks to other Branches and facilities that have taken the animals for us, and thanks to the inspectors in Wales for all their support in difficult circumstances.

Although the UK has ostensibly returned to 'normal' after Covid, as a Branch we remain vigilant. We have been keen to learn from the awful period of lockdowns, and have retained some of the measures we put in place at the time as best practice now. I continue to be very proud of our Branch staff and volunteers who have adapted swiftly to constantly changing circumstances to ensure animal welfare has remained at the forefront of all we do.

Our three charity shops fully re-opened towards the year end, and are doing well. Fellow trustee Julie Cole deserves special thanks, as she has worked tirelessly with shop staff to get them back up and running profitably. We are grateful for all the support we get, both for donated goods and sales. The profits from the shops form the bulk of the money we need to raise within our Branch area to fund all our activity; public-facing fundraising events could not happen in 2021 due to Covid.

I sincerely thank our amazing Branch Trustees for their continued support, and Arden House Vets who support us with emergencies.

Irene Hansford

Irene Hansford
Branch chair

Key achievements 2021

Delivery of animal welfare services
The four key priority areas relating to the delivery of animal welfare services by branches are:
1. Welfare treatments
2. Welfare neutering
3. Rescue, rehabilitate & rehome
4. Welfare microchipping

In 2021, in these areas the Branch performed as follows:

	2020	*2021*
Animals treated	*2,925*	*5,185*
Animals neutered	*239*	*565*
Animals rehomed	*281*	*401*
Animals microchipped	*205*	*421*
Totals	*3,650*	*6,572*

These figures include a range of animals including dogs, cats, rabbits, guinea pigs, ferrets, chickens and companion birds. There was an increase of 43% in our rehoming figures during 2021. Over the course of the year, homes were found for 242 cats (2020: 142) and 55 dogs (2020: 62), 36 rabbits (2020: 26) and 68 miscellaneous (2020: 51), either through direct homing or via networking of animals to other branches better suited to satisfy the needs of individual animals.

We prefer where possible to home dogs within a reasonable distance of our Branch in order to facilitate post adoption backup required. We face considerable high-profile competition for the homing of dogs locally from both the Dogs Trust at Harefield and Battersea Cats & Dogs Home in Windsor.

Many of the animals coming into our care particularly via the Inspectorate, are sick or injured and may need extended stays in our care for full rehabilitation and recovery from illness and surgery. This affects our intake capability as we have a finite number of kennel and cattery spaces. A significant number of animals coming into our care are not microchipped or neutered and we continue to promote both procedures as a way to ensure responsible ownership.

We are seeing many more new clients coming to our clinic and we have employed three part time vets to handle this increase. We outsource routine surgery and neutering services at times as some local veterinary practices offer competitive rates, and we can then concentrate on the more complicated surgery which may be out of the financial reach of our clients without our support.

Covid continued to affect our performance in 2021 with further restrictions on customers and staff. It was particularly difficult to retain volunteers, many of whom are aged and potentially vulnerable, particularly at shop sites.

Fundraising

Notwithstanding the above, all departments' incomes improved in 2021. Shops contributed £309k (2020 - £251k), Clinic £244k (2020- £108k) and Rehoming £64k (2020 - £33k)

We were fortunate to continue to receive grants totalling £143k and general donations of £36k during the year.

Our overall financial position was one of a deficit of £71k.

Fundraising events were not possible during the year due to covid restrictions, but we continued sales by Facebook and Ebay as a small supplement to income.

At the present time the charity does not consider it necessary to register with The Fundraising Regulator, but is a member of the Chartered Institute of Fundraising. The charity ensures it is not unreasonably persistent in its fundraising approach, particularly with vulnerable persons. The charity received no complaints in respect of fundraising during the year.

Going concern

The Trustees regularly review our resources and consider our ability to operate as a going concern. We currently maintain unrestricted reserves of around 10 months expenditure, allowing us to adopt a position of reasonable satisfaction.

Financial position

The Branch funds as at 31 December 2021 were £852,471 (2020: £923,144). The total incoming resources for the year were £816,721 (2020 £1,084,721), expenditure was £885,945 (2020: £941,283) with net losses on investment of £1,419 (2020: gains of £41) resulting in a net deficit for the year of £70,643 (2020: £143,479).

The cost of maintaining the animal welfare operation, the Hillingdon Clinic, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £501,836 (2020: £520,178) on charitable activities during the year.

Principal funding sources

The principal source of Branch income, is our network of charity shops. The charity shops sell mainly second-hand goods donated by the public to raise funds. Legacies can also make a significant contribution to income, but vary from year to year and are unpredictable. Effort must be made to maximise other sources of income in order to reduce the impact of the fluctuations in legacy funds received. Other funds are collected from homing, clinic receipts, donations, collection boxes, eBay sales, special fundraising appeals and events and grants. Funds raised support the Branch's charitable activities in delivering animal welfare services and supporting the Inspectorate, primarily via our rehoming facility and clinic. During 2021 grants fell to approximately 17% of income, in line with our expectation.

Investment policy and objectives

Given the ongoing uncertainty, the Trustees took the decision in February 2021 to move all investments into short term cash deposits with regulated banks.

Reserves policy

The Branch holds reserves in order that the service level provided for animal welfare is maintained, should there be a reduction in incoming resources. The Branch holds at times reserves that are both ‘unrestricted‘ and 'restricted'. Restricted reserves represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated. Unrestricted reserves are those funds which are freely available for general purposes and are uncommitted. The Trustees have endeavoured to hold reserves of unrestricted funds above the legal requirement of equivalent to six months expenditure, being appx.£450,000. At 31 December 2021, the Branch had unrestricted reserves of £842,296 equivalent to approximately 11 months expenditure based on 2021 levels. The Branch held £10,175 of restricted funds at the close of 2021.

Structure, governance and management

Governing document

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch is a registered charity, number 263515. The charity is controlled by its governing document, a Trust deed and constitutes an unincorporated charity.

The Charity operates as an autonomous Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subject to its rules for branches, carrying out its direct animal welfare work in the areas of Hillingdon, Slough, Windsor, Kingston and District. A Trustee Committee, elected at the Annual General Meeting governs the Branch.

Trustees' report (continued)
for the year ended 31 December 2021

The objectives of the Branch are:

- To promote the work and objects of the Society.
- To promote kindness and to prevent or suppress cruelty to animals - with particular reference to the area of the Branch, in accordance with the policies of the Society.
- To provide subsidised veterinary treatment to eligible clients
- To take in unwanted animals, supporting the Society's inspectorate; to provide treatment as necessary and find suitable new homes.
- To promote responsible pet ownership through neutering, micro chipping and vaccination programmes.

Recruitment and appointment of new trustees

Trustees serve for 12 months following election by the Branch membership at the Annual General Meeting, and may be re-elected by the Branch membership at the Annual General Meeting for a further 12 months. Up to 3 additional Trustees may be co-opted by the Branch committee during the year. All Committee members must be Society members for a minimum of three months prior to appointment. The honorary officers (Chair, Branch Secretary and Treasurer) are elected by the Trustees. The Branch aims to maintain a Committee of between 9 and 11 trustees.

Organisational structure

The charity Trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch. They are responsible for safeguarding the assets of the charity and providing reasonable assurances that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations. The Branch Trustees meet on a monthly basis to review animal welfare activity, financial performance, fundraising activity and to discuss non-routine matters arising.

Decisions are made by the Trustees, agreed and minuted at committee meetings and referred to managers and staff as appropriate for action. The day to day running of the Branch is delegated to the line managers, who are directly answerable to, and supervised by, the Trustees. Daily activity reports submitted by the clinic and rehoming facility keep all trustees informed of activity, issues and income.

The Branch operates within a network of Branches across England and Wales that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. All Branches are independently registered charities operating within a defined geographical area to provide animal welfare care and generate the income necessary to support this work. Our Branch is keen to foster good working relationships with neighbouring Branches to support our objectives. The Society has a team of Branch Partnership Managers who provide support and advice to Branches.

Induction and training of new trustees

All Trustees are provided with comprehensive booklets and briefed on their responsibilities as Trustees prior to their acceptance of the role. When joining the committee new Trustees are able to access the RSPCA intranet (The Link) which holds information outlining the role of a Trustee with the Branch as well as the responsibilities and obligations that the role of a Trustee entails.

Setting of Key Management Personnel remuneration

Salaries for all employees are reviewed annually by the Trustees.

Related parties

The Branch has a Declaration of Interest Policy in place, which is included on the agenda for every Committee meeting, and it maintains a Register of Interests. Irene Hansford, our Chairperson, is paid for kennelling and facilities services provided to the Charity. She also permits the Branch to maintain kennels and catteries on her land. This arrangement has recently been made subject to approval of a Charity Commission Order.

Two of the Trustees are married to each other.

Risk management

The Trustees actively review the risks the Charity faces on a regular basis at monthly meetings that cover operational and financial reviews. The Trustees also examine other operational and business risks which the Branch faces and confirm that they have established plans to mitigate the significant risks, which have been identified as:

- Inability to operate the animal rehoming facility or clinic because of fire or other destruction.
  Use of private boarding facilities and other Society animal facilities;
  Temporary withdrawal of routine clinic services, and emergency arrangements with private vets

- Loss of income through error or fraud.
  Two signatures required for cheques (there are three signatories)
  Monthly reviews of financial records

- Loss of Trustees
  Undertake a volunteer recruitment programme

- Health & Safety
  Active documented policies at each site
  Annual insurance maintained
  Annual Inspections and oversight by independent advisers Acton Jennings

Plans for future periods

Options being considered by the Trustees are:

- Maximising the impact and cost effectiveness of our clinic – including consideration of opportunities to outsource certain routine procedures.
- We are researching the feasibility of purchasing an Xray machine for our Hillingdon Clinic.
- Research the cost of an IVR telephone system to assist with effective call management at our clinic
- We will continue to apply for external grants
- Consider the recruitment of additional Trustees to extend our skills and expertise, and support the management of the Branch
- Increase income from the 3 shops, having invested in a new retail role to support activity, and introduce Gift Aid to the shop currently working without it.
- A campaign to make the vets in our area more aware of our capabilities and limited finances to avoid them routinely referring clients
- We intend to renew the lease of our rehoming facility at Broken Gate Lane, Charity Commission approval having been granted.
- Regularly review our financial plans; put further robust systems in place having recently employed a bookkeeper to oversee the Branch finances, and introducing all Sage accounting systems.

Trustees' report (continued)
for the year ended 31 December 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

• select suitable accounting policies and then apply them consistently;
observe the methods and principles of the Charities SORP (FRS 102);
• make judgments and accounting estimates that are reasonable and prudent;
• state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Irene Hansford

I Hansford, Chair
Trustee
Date 20 Oct 2022

Independent examiner's report
For the year ended 31 December 2021

Independent examiner's report to the Trustees of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Kreston Reeves LLP   Dated: 27 October 2022

Sarah Ediss   FCA

Kreston Reeves LLP

Chartered Accountants

Horsham

Statement of financial activities
For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**161,117**	**13,500**	**174,617**	676,936
Charitable activities	4	**330,370**	**-**	**330,370**	156,549
Other trading activities	5	**309,888**	**-**	**309,888**	243,720
Investments	6	**1,846**	**-**	**1,846**	7,516
Total income		**803,221**	**13,500**	**816,721**	1,084,721
Expenditure on:					
Raising funds	7,8	**384,109**	**-**	**384,109**	421,105
Charitable activities		**465,696**	**36,140**	**501,836**	520,178
Total expenditure		**849,805**	**36,140**	**885,945**	941,283
Net (expenditure)/income before net (losses)/gains on investments		**(46,584)**	**(22,640)**	**(69,224)**	143,438
Net (losses)/gains on investments		**(1,419)**	**-**	**(1,419)**	41
Net (expenditure)/income		**(48,003)**	**(22,640)**	**(70,643)**	143,479
Transfers between funds	20	**12,917**	**(12,917)**	**-**	-
Net movement in funds		**(35,086)**	**(35,557)**	**(70,643)**	143,479
Reconciliation of funds:					
Total funds brought forward		**877,382**	**45,732**	**923,114**	779,635
Net movement in funds		**(35,086)**	**(35,557)**	**(70,643)**	143,479
Total funds carried forward		**842,296**	**10,175**	**852,471**	923,114

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 34 form part of these financial statements.

Balance sheet
As at 31 December 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	14		**25,715**		23,444
Investments	15		**-**		129,447
			25,715		152,891
Current assets					
Stocks	16	**14,922**		14,922	
Debtors	17	**103,033**		174,684	
Investments	18	**196,424**		194,861	
Cash at bank and in hand	23	**599,595**		459,129	
		913,974		843,596	
Creditors: amounts falling due within one year	19	**(87,218)**		(73,373)	
Net current assets			**826,756**		770,223
Total net assets			**852,471**		923,114
Charity funds					
Restricted funds	20		**10,175**		45,732
Unrestricted funds	20		**842,296**		877,382
Total funds			**852,471**		923,114

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

I Hansford, Chair
Trustee
Date: 20 Oct 2022

The notes on pages 14 to 34 form part of these financial statements.

Statement of cash flows
For the year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	22	**21,108**	41,830
Cash flows from investing activities			
Dividends, interests and rents from investments		**1,846**	3,251
Proceeds from the sale of tangible fixed assets		**8,000**	-
Purchase of tangible fixed assets		**(16,953)**	(577)
Proceeds from sale of investments		**128,084**	300,000
Purchase of investments		**(1,619)**	(2,284)
Net cash provided by investing activities		**119,358**	**300,390**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**140,466**	**342,220**
Cash and cash equivalents at the beginning of the year		**459,129**	116,909
Cash and cash equivalents at the end of the year	23	**599,595**	459,129

The notes on pages 14 to 34 form part of these financial statements

1. General information

The RSPCA Hillingdon, Slough, Windsor, Kingston & District Branch is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The charity is governed in accordance with the RSPCA branch rules dated 18 February 2009 (as updated in 2012).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. These considerations take into account the impact of Covid-19. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognised upon collection of the animal by the new owner.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items, therefore the sale of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS102).

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold property improvements	- 20% straight line
Plant and machinery	- 20% straight line
Fixtures and fittings	- 20% straight line
Motor vehicles	- 20% straight line

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains/(Losses) on investments’ in the Statement of financial activities.

2. Accounting policies (continued)

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Donated stocks are not recognised in the financial statements until they are sold as described in the income recognition policy above.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.16 Redundancy and termination payments

The Charity recognises termination benefits when they become committed, by legislation, by contractual or other agreements with employees or their representatives or by a constructive obligation based on business practice, custom or a desire to act equitably, to make payments (or provide benefits) to employees when it terminates their employment. Termination payments do not provide the Charity with future economic benefits and therefore they are recognised in the statement of financial activities immediately.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Donations	35,897	-	**35,897**
Legacies	(4,541)	-	**(4,541)**
Grants	51,617	13,500	**65,117**
Government grants	78,144	-	**78,144**
Total 2021	161,117	13,500	**174,617**

Government grants consist of Coronavirus Job Retention Scheme income of £29,564 (2020: £107,757) and local authority grants of £48,579. (2020: £80,000)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	65,031	-	65,031
Legacies	147,370	-	147,370
Grants	212,778	64,000	276,778
Government grants	187,757	-	187,757
	612,936	64,000	676,936

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Homing income	63,782	**63,782**
Clinic income	244,086	**244,086**
Sale of goods	22,502	**22,502**
Recovery on staff costs	-	**-**
Slough Dog Warden Project Income	-	**-**
Total 2021	330,370	**330,370**

	Unrestricted funds 2020 £	Total funds 2020 £
Homing income	32,932	32,932
Clinic income	107,937	107,937
Sale of goods	15,058	15,058
Recovery on staff costs	292	292
Slough Dog Warden Project Income	330	330
Total 2020	156,549	156,549

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Sale of donated goods	309,269	**309,269**
Fundraising activities	542	**542**
Subscriptions	77	**77**
	309,888	**309,888**

5. Income from other trading activities (continued)

Income from non charitable trading activities (continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Sale of donated goods	235,765	235,765
Fundraising activities	7,955	7,955
	243,720	243,720

6. Investment income

	Unrestricted funds 2021 £	**Total funds 2021 £**
Investment income - local listed investments	56	**56**
Investment income - local cash	1,790	**1,790**
	1,846	**1,846**

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income - local listed investments	3,236	3,236
Investment income - local cash	4,280	4,280
	7,516	7,516

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	**Total funds 2021 £**
Direct costs of retail activities	97,242	**97,242**
Fundraising costs	636	**636**
Staff costs - wages and salaries	212,043	**212,043**
Staff costs - NI	12,226	**12,226**
Staff costs - pension costs	3,787	**3,787**
Support costs (note 10)	58,059	**58,059**
	383,993	**383,993**

	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs of retail activities	126,598	126,598
Fundraising costs	978	978
Staff costs - wages and salaries	217,870	217,870
Staff costs - NI	13,741	13,741
Staff costs - pension costs	3,804	3,804
Support costs (note 10)	57,162	57,162
	420,153	420,153

8. Investment management costs

	Unrestricted funds 2021 £	Total funds 2021 £
Investment management fees	116	**116**

	Unrestricted funds 2020 £	Total funds 2020 £
Investment management fees	952	952

9. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £
Support costs (note 10)	-	112,699	**112,699**
Direct costs	389,137	-	**389,137**
	389,137	112,699	**501,836**

	Direct costs 2020 £	Support costs 2020 £	Total funds 2020 £
Support costs (note 10)	-	110,963	110,963
Direct costs	409,215	-	409,215
	409,215	110,963	520,178

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2021 £	**Total funds 2021 £**
Staff costs	134,192	**134,192**
Drugs, medicines & veterinary expenses	220,689	**220,689**
Homing and boarding expenses	21,574	**21,574**
Goods for resale	2,151	**2,151**
Training, clothing and agency fee	10,531	**10,531**
	389,137	**389,137**

Included within drugs, medicines & veterinary expenses was £36,140 (2020 - £24,000) expenditure from restricted funds. All other direct costs were from unrestricted funds in 2021 and 2020.

	Charitable activities 2020 £	Total funds 2020 £
Staff costs	234,801	234,801
Drugs, medicines & veterinary expenses	133,380	133,380
Homing and boarding expenses	27,498	27,498
Goods for resale	515	515
Training, clothing and agency fee	13,021	13,021
	409,215	409,215

10. Analysis of support costs

	Raising funds 2021 £	**Charitable activities 2021 £**	**Total funds 2021 £**
Finance costs	1,295	2,513	**3,808**
Information technology	5,775	11,209	**16,984**
Governance costs	17,209	33,405	**50,614**
Management	33,780	65,572	**99,352**
Total 2021	58,059	112,699	**170,758**

	Raising funds 2020 £	Charitable activities 2020 £	Total funds 2020 £
Finance costs	2,006	3,894	5,900
Information technology	10,122	19,650	29,772
Governance costs	15,309	29,718	45,027
Management	29,725	57,701	87,426
	57,162	110,963	168,125

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,800 *(*2020 - audit fees of £8,100*)*, under-accrued prior year audit fees of £4,100 and other accountancy services of £1,600 (2020 - £1,200).

12. Staff costs

	2021 £	2020 £
Wages and salaries	**336,813**	435,172
Social security costs	**19,420**	27,446
Other pension costs	**6,015**	7,598
	362,248	470,216

12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Direct staff	**17**	24
Management & support	**2**	2
	19	26

No employee received remuneration amounting to more than £60,000 in either year.

£134,192 (2020 - £235,415) is included within the table above in respect of raising funds
£228,056 (2020 - £234,801) is included within the table above in respect of charitable activities.

Included within staff costs is redundancy costs of £nil (2020 - £7,950).

The charity considers its key management personnel during the year to comprise the rehoming & facility manager, Broken Gate Lane manager and branch administrator. During 2020 the charity considered its key management personnel to comprise the rehoming & facility manager, the clinic manager and the area shops manager. The total employment benefits including employer pension contributions of the key management personnel were £64,758 (2020: £80,335).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

14. Tangible fixed assets

	Leasehold property improvements £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2021	**139,422**	**224,820**	**1,427**	**33,665**	**399,334**
Additions	**-**	**2,917**	**-**	**14,036**	**16,953**
Disposals	**-**	**-**	**-**	**(9,865)**	**(9,865)**
At 31 December 2021	**139,422**	**227,737**	**1,427**	**37,836**	**406,422**
Depreciation					
At 1 January 2021	**131,911**	**214,425**	**1,279**	**28,275**	**375,890**
Charge for the year	**3,467**	**4,661**	**148**	**2,624**	**10,900**
On disposals	**-**	**-**	**-**	**(6,083)**	**(6,083)**
At 31 December 2021	**135,378**	**219,086**	**1,427**	**24,816**	**380,707**
Net book value					
At 31 December 2021	**4,044**	**8,651**	**-**	**13,020**	**25,715**
At 31 December 2020	7,511	10,395	148	5,390	23,444

15. Fixed asset investments

	Listed investments £
At 1 January 2021	**129,447**
Additions	**56**
Disposals	**(128,084)**
Revaluations	**(1,419)**
At 31 December 2021	**-**
Net book value	
At 31 December 2021	**-**
At 31 December 2020	129,447

Notes to the financial statements
For the year ended 31 December 2021

15. Fixed asset investments (continued)

All fixed asset investments are held in the UK. The investments are held primarily for an investment return.

Included within the investment portfolio is cash amounting to £nil (2020 - £2,280).

The historical costs as at 31 December 2021 was £nil (2020 - £96,609).

The investment portfolio was managed by Northwood Symonds Independent Financial Advisors and measured on a fair value basis.

16. Stocks

	2021 £	2020 £
Goods for resale	**14,922**	14,922

17. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**38,218**	13,025
Other debtors	**8,642**	10,385
Prepayments and accrued income	**56,173**	151,274
	103,033	174,684

18. Current asset investments

	2021 £	2020 £
Listed investments	**54,393**	54,078
Unlisted investments	**142,031**	140,783
	196,424	194,861

19. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**63,197**	32,086
Other taxation and social security	**20,521**	24,837
Accruals and deferred income	**3,500**	16,450
	87,218	73,373

Notes to the financial statements
For the year ended 31 December 2021

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds						
General Funds	877,382	803,221	(849,805)	12,917	(1,419)	842,296
Restricted funds						
New shop set up grant	4,592	-	-	-	-	4,592
Ultrasound fund	1,140	-	(1,140)	-	-	-
Animal Welfare Action Days	5,000	-	-	-	-	5,000
IVO Trust grant	35,000	-	(35,000)	-	-	-
Van purchase	-	10,000	-	(10,000)	-	-
Autoclave fund	-	3,500	-	(2,917)	-	583
	45,732	13,500	(36,140)	(12,917)	-	10,175
Total of funds	923,114	816,721	(885,945)	-	(1,419)	852,471

20. Statement of funds (continued)

During the year the charity had six restricted funds, four were funds carried forward from 2020 while two new restricted funds were set up this year.

- The New shop set up grant was restricted grant income received in 2017 and was restricted for purchases relating to the new shop in Denham. There has been no movement in this restricted fund this year.

- The ultrasound scanner fund was a grant received to purchase a new ultrasound scanner in 2018. A further amount of £610 was identified as expected in relation to this fund in 2019. This fund was fully expended in the year.

- The Support Adoption for Pets fund relates to grant income received during the year and was restricted for expenditure on vet bills and boarding costs. The fund was fully expended during 2020.

- The Animal Welfare Action Days fund relates to grant income received during the year and was restricted for expenditure on Animal Welfare Action Days. There has been no movement in this restricted fund this year.

- The IVO Trust grant fund relates to grant income received during the year and was restricted for expenditure in order to open the clinic on Fridays during 2021. The fund was fully expended in the year.

- The autoclave fund relates to Grant given by RSPCA South Central Regional Board for the purchase of a new Autoclave. The autoclave was purchased during the year and a transfer has been made to unrestricted funds to reflect the purchase of asset, which itself is not restricted.

Notes to the financial statements
For the year ended 31 December 2021

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	773,903	1,020,721	(917,283)	41	877,382
Restricted funds					
New shop set up grant	4,592	-	-	-	4,592
Ultrasound fund	1,140	-	-	-	1,140
Support Adoption for Pets grants	-	24,000	(24,000)	-	-
Animal Welfare Action Days	-	5,000	-	-	5,000
IVO Trust grant	-	35,000	-	-	35,000
	5,732	64,000	(24,000)	-	45,732
Total of funds	779,635	1,084,721	(941,283)	41	923,114

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Tangible fixed assets	25,715	-	**25,715**
Current assets	903,799	10,175	**913,974**
Creditors due within one year	(87,218)	-	**(87,218)**
Total	842,296	10,175	**852,471**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	23,444	-	23,444
Fixed asset investments	129,447	-	129,447
Current assets	797,864	45,732	843,596
Creditors due within one year	(73,373)	-	(73,373)
Total	877,382	45,732	923,114

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**(70,643)**	143,479
Adjustments for:		
Depreciation charges	**10,900**	27,505
Unrealised gains on fixed asset investments	**1,419**	(41)
Dividends, interests and rents from investments	**(1,846)**	(7,516)
Loss/(profit) on the sale of fixed assets	**(4,218)**	-
Decrease/(increase) in debtors	**71,651**	(130,547)
Increase in creditors	**13,845**	8,950
Net cash provided by operating activities	**21,108**	41,830

23. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	**599,595**	459,129
Total cash and cash equivalents	**599,595**	459,129

24. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	**459,129**	**140,466**	**599,595**
Liquid investments	**194,861**	**1,563**	**196,424**
	653,990	**142,029**	**796,019**

25. Contingent assets and liabilities

During the prior year there was a contingent asset in respect of legacy income due to the charity which could not be measured reliably and therefore was not accrued. At 31 December 2021 it was expected that this was in the region of £10,000.

At the year end the charity has a potential future obligation in relation to dilapidation of leased properties. It is not possible to reliably estimate this future obligation.

26. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,015 (2020 - £7,598). Contributions of £nil (2020 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 **£**	2020 £
Not later than 1 year	**49,508**	55,750
Later than 1 year and not later than 5 years	**33,375**	82,883
	82,883	138,633

28. Related party transactions

I Hansford

(Trustee)

During the year I Hansford received £20,167 (2020 - £25,000) for kennelling and facilities services provided to the Charity. I Hansford permits the charity to maintain kennels and catteries on her land, which she also occupies for her own private animal homing business.

K Hansford

(Close family member of I Hansford)

During the year, equipment was purchased from K Hansford for £600 (2020: £nil). At the year end there was £nil outstanding to the close family member (2020: £nil).

During the year, donations without conditions were received from trustees totalling £500.

Accounts

Charity number: 263515

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Trustees' report and financial statements

for the year ended 31 December 2020

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Contents

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 December 2020

Trustees

I Hansford, Chair
C Kirkby
J White-Cole
P Battle
F Longhurst, Secretary
A Longhurst
S Boon
G Martin, Treasurer (appointed 11 June 2020)
J Correia (appointed 24 February 2020)

Charity registered number

263515

Principal office

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers

Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

Solicitors

B P Collins
Collins House
32-38 Station Road
Gerrards Cross
SL9 8EL

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 January 2020 to 31 December 2020.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The Branch aims to promote the work and objects of the RSPCA (the Society) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the Area of the Branch, in accordance with the policies of the Society.

Aims

The primary and ongoing aim of the Branch, is to deliver effectively and consistently against the stated objectives, to the best of our ability within active constraints and the resources available. Our immediate aim is to maintain a programme of Trustee recruitment to provide the levels of Committee members determined by the long term aims. In the long term, we aim to:

• maintain or ideally increase the levels of animal welfare activity provided in 2020 in future periods, through ongoing development and reviews of performance as highlighted in the section headed "Future Plans";
• maintain a Committee of between 9-11 Trustees with diverse skills to effectively manage and support the activities of the Branch.

Strategies for achieving objectives

1. Provision of subsidised treatment

An assessment procedure is carried out with owners of pets seeking subsidised treatment and a clearly defined policy outlining which owners are eligible for assistance is available.

2. Provision of preventative treatment

Our Hillingdon Clinic offers neutering, microchipping, vaccination and flea/worming treatments at subsidised rates to any residents within the Branch area, in order to promote responsible pet ownership, assist with uncontrolled breeding and reduce the incidence of avoidable health issues in companion animals.

3. Rescue and rehoming of vulnerable animals

The Branch takes in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Priority is given to intake via the Inspectorate, but also police and local authorities. All animals taken in are given necessary treatment, vaccinated, neutered and microchipped as appropriate and assessed prior to being found suitable new homes.

4. Maintenance and improvement of animal accommodation

With a view to providing the best care for the animals coming into our care, there is a programme of maintenance and improvement of animal accommodation. This programme aims not only to provide the best environment for individual animals but also to improve systems of disease control to ensure the animals are in good health prior to adoption.

Trustees' report (continued)
for the year ended 31 December 2020

Objectives and activities (continued)

Significant activities
There have been no changes in the Charity's policy in the last 12 months, and its main objectives for the year are:

• To continue to provide veterinary care and preventative health treatment for companion animals whose owners are unable to afford private veterinary fees, in addition to veterinary care for stray animals and initial assessment, first aid and treatment for wildlife casualties.
• To continue to take in domestic animals of all species, giving priority to those in urgent need where their current situation makes them vulnerable to immediate suffering. This may include stray animals as well as those subjected to cruelty or neglect. Having removed animals to a safer environment it is then the objective of the Charity to find new caring owners.
• To inform and advise the public on animal welfare issues, to promote responsible pet ownership and to campaign for improvements in animal welfare of both owned and unowned animals.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public guidance published by the Commission. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While the public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Public benefit
We support our local Inspectors by taking in free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions.
This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through our Hillingdon Clinic.
This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area. We do this through our Hillingdon Clinic.
This work helps to control dog and cat populations through neutering, provides health benefits and promotes responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming.
This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal.
Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

Objectives and activities (continued)

We take in, free of charge, lost animals (excluding stray dogs which come under the responsibility of local authorities) and take steps to reunite them with owners.
This work benefits our local community by preventing straying and posing a risk to themselves and to people through road traffic accidents or aggressive behaviour.

We respond to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally.
The public benefits by knowing that we can intervene to assist animals in need.

We offer free animal care advice through our Hillingdon Clinic, by telephone, email, in person and via our website.
The public benefits through the promotion of responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fundraising, administration,and dog walking.
The possibility of doing work which is compassionate and rewarding is a benefit to local people and business. The main activities to achieve this are the operation of an animal re-homing programme and an animal clinic to help provide veterinary care.

Volunteers
The charity receives support from a number of individuals who volunteer their time and services, assisting in various ways. The Trustees are extremely grateful for this help. Without the kindness and generosity of both donors of goods and those working within its shops and clinic, as well as the volunteers who assist with the animal welfare, fundraising activities and administration of the Branch, the charity would be unable to continue. The volunteer recruitment and induction procedure can be lengthy and time consuming. We estimate that our volunteers contributed some 11,700 hours of their free time during 2020, which at a conservative rate of £10 per hour amounts to approximately £117,000.

Trustees' report (continued)
for the year ended 31 December 2020

Achievements and performance

Chairman's Report

Ron Kirkby, President of this Branch and former National Society Chairman and Chairman of the old Kingston Branch, died on the 30th October 2020. Animal Welfare has lost a dedicated campaigner for animal rights and this Branch has lost a supporter and friend.

During his amazing life of supporting those who could not ask themselves, Ron once carried a veal calf crate along the Embankment to highlight the plight of veal production and at Brighton, Brightlingsea and Dover to campaign also against the export of live animals. He attended an audience with The Pope presenting a petition.
I first met Ron in Brussels at the European Parliament when we were campaigning against the export of live animals. He politically campaigned tirelessly for Parliament's support on many welfare issues.

This Branch and Society must at all costs continue Ron's example for animal rights, our thoughts are with his widow, Celia – Branch Trustee who is continuing in his name.

None of us will easily forget 2020. I am very proud of our Branch as we kept our animal welfare facilities open throughout lockdown. Repeat prescriptions and emergencies had to be dealt with.
COVID itself produced animal casualties left without a home as owners were deceased or ill.

Our staff continued under sometimes dangerous situations from infection, following Health and Safety precautions to the letter.

Financially we struggled as all of our charity shops had to remain closed resulting in NIL income. We are indebted to The Brighton and Hove Branch who paid our monthly vet attendance fees,
and the amazing Branch Welfare Fund created from many generous Branches contributing, voluntarily.

I sincerely thank our amazing Branch Trustees who supported us throughout this sad time, and our veterinary surgeon Cathy Siddle at Arden House who kept an open line to us for emergencies.

During 2020 loyalty has been tested, and I look forward to a strong future for local animal welfare.

Irene Hansford

....
Irene Hansford
Branch chair

Achievements and performance (continued)

Key achievements 2020

• Reduction of expense as a response to the loss of income from enforced shop closures. Staff expense was reduced by some 4% over 2019, despite the cost of regrettable redundancies. The ongoing effect of the staff reduction will be likely more felt in 2021.
• The closure of one shop specialising in large items, which became untenable once visits to customers' homes for collections was prohibited.
• Keeping clinic and three shops open whenever government legislation permitted.
• Keeping the Homing Centre open throughout.

Delivery of animal welfare services
The four key priority areas relating to the delivery of animal welfare services by branches are:
1. Welfare treatments
2. Welfare neutering
3. Rescue, rehabilitate & rehome
4. Welfare microchipping

In 2020, in these areas the Branch performed as follows:

	2020	*2019*
Animals treated	*2,925*	*4,496*
Animals neutered	*239*	*400*
Animals rehomed	*281*	*408*
Animals microchipped	*205*	*327*
Totals	*3,650*	*5,631*

These figures include a range of animals including dogs, cats, rabbits, guinea pigs, ferrets, chickens and companion birds There was a decrease of 31% in our rehoming figures during 2020 which reflects a lower intake of animals. We saw a smaller number of both cats and dogs coming into our care, although there was a small increase in the intake of both rabbits and miscellaneous animals. Some of this can be attributed to success with neutering and campaigns for responsible pet ownership together with improved legislation on the breeding and selling of pets. Over the course of the year, homes were found for 142 cats (2019: 238) and 62 dogs (2019: 83), 26 rabbits (2019: 49) and 51 miscellaneous (2019: 38), either through direct homing or via networking of animals to other branches better suited to satisfy the needs of individual animals.

Our staff and volunteers carried out 34 home visits. The circumstances in 2020 demanded that these were 'virtual' visits by way of video conferencing. Where possible, we prefer to home dogs within a reasonable distance of our Branch in order to facilitate the provision of any post adoption backup required, but in some cases, having given due consideration to the likely risks, had to forego this in the interests of providing the best homes for individual dogs. We face considerable high profile competition for the homing of dogs locally from both the Dogs Trust at Harefield and Battersea Cats & Dogs Home in Windsor and recognise the need to promote more awareness within our area of our dog rehoming programme.

Many of the animals coming into our care particularly via the Inspectorate, are sick or injured and may need extended stays in our care for full rehabilitation and recovery from illness and surgery. This of course also affects our intake capability as we only have a finite number of kennel and cattery spaces. A significant number of animals coming into our care are not microchipped or neutered and we continue to promote both procedures as a way to ensure responsible ownership.

The recent closure of the Hanwell, Southall and Putney Clinics have had a significant impact upon our Branch. We are seeing many more clients coming to our clinic and we have employed up to three vets to handle this increase. Our plans included outsourcing routine surgery and neutering services as many local veterinary practices offer competitive rates. Meanwhile we concentrate on the more complicated surgery which may be out of the financial reach of many of our clients without our support. We believe that this policy will have a positive impact on animal welfare in our area and on the psychological welfare of their owners who frequently rely on the companionship of their animals.

Achievements and performance (continued)

During 2020 the coronavirus lockdown and social distancing requirements impacted on the ability of our volunteers to help us across the Branch. Our shops had to close for long periods which severely affected our income and our Re-homing Centre had to rehome animals via video links as the centre was closed to visitors for viewing purposes. Even with these restrictions in place we managed to continue to pair animals and owners successfully.

We are pleased to report that with the careful deployment of staff, we were able to keep our clinic open for animal treatment during the whole year. With the help of grants and the hard work and flexibility of our staff, we are proud that the Branch continued to provide veterinary support to our clients during these extremely difficult times.

Fundraising activities
2020 was a very challenging year with several enforced shutdowns of shops and clinic. All were open when government legislation permitted, but the effect on our income was substantial. Shop income was £235k down 64% from 2019 (£658k) and Clinic income was £108k down 28% from 2019 (£151k). This contributed to an operating loss before grants, legacies and donations of appx £533k. The Trustees decided to close one of the shops in November, this being because it specialised in large furniture items which could no longer be collected due to covid regulations. Fortunately we were offered favourable terms for the lease surrender.

The charity shops network brought in sales and related income of £235,765 (2019: £658,859) against expenditure of £419,175 (2019: £403,134) yielding a net deficit to the charitable activities of £183,410 (2019: a net contribution of £255,725).

The negative operating position was wholly covered by the receipt of grants from Local Government, the Parent Charity, the UK Government 'furlough' scheme and others, resulting in a gross year end result virtually unchanged from 2019. Legacies of £147,370 resulted in a total net surplus of £143,479.

Fundraising events were not possible during the year due to covid restrictions, but we initiated sales by Facebook and Ebay as a small supplement to income.

At the present time the charity does not consider it necessary to register with The Fundraising Regulator, but is a member of the Chartered Institute of Fundraising The charity ensures it is not unreasonably persistent in its fundraising approach, particularly with vulnerable persons. The charity received no complaints in respect of fundraising during the year.

Financial review

Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The current economic conditions and the effects of COVID-19 have been reviewed and taken into consideration. Grants have been received and plans have been put in place for future activities; for this reason they continue to adopt the going concern basis in preparing the financial statements.

In March 2020 the UK government introduced social distancing measures in a response to the Coronavirus pandemic which has required the charity's retail shops to close and has necessarily restricted some of its animal welfare activities. Where possible the charity has utilised the support packages available from the Government including the Coronavirus Job Retention Scheme and retail grants. The retail shops reopened during July and August 2020 and are trading positively since this date except for the 4 week closure during November during the 2nd national lockdown. The Trustees have pro-actively managed the charity's expenditure and reduced the level of animal welfare activities to more closely align this to the revised income expectations for 2020/2021. The Trustees have re-forecast its financial position and on this basis they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in Accounting Policies.

Financial position

The Branch funds as at 31 December 2020 were £923,144 (2019: £779,635). The total incoming resources for the year were £1,084,721 (2019: £962,021) including legacies of £147,370 (2019: £17,426), expenditure was £941,283 (2019: £961,709) with net gains on investment of £41 (2019: £9,713) resulting in a net surplus for the year of £143,479 (2019: £10,025). N.B. The aforementioned legacies, whilst accounted for, were not received in 2020 to the tune of appx. £135,000. The net surplus for the year before accrued legacies was £8,177 (2019: £10,025). As shown in the cashflow statement, the cash generated from operating activities was £42,830 during 2020, which is significantly lower than the net surplus of £143,479. This is largely due to the accrued legacies which have not been received as cash during 2020.

The cost of maintaining the animal welfare operation, the Hillingdon Clinic, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £520,178 (2019: £557,258) on charitable activities during the year.

Principal funding sources

The principal source of Branch income, is our network of charity shops. The charity shops sell mainly second hand goods donated by the public to raise funds. Legacies can also make a significant contribution to income, but vary from year to year and are unpredictable. Effort must be made to maximise other sources of income in order to reduce the impact of the fluctuations in legacy funds received. Other funds are collected from homing, clinic receipts, donations, collection boxes, eBay sales, special fundraising appeals and events and grants. Funds raised support the Branch's charitable activities in delivering animal welfare services and supporting the Inspectorate, primarily via our rehoming facility and clinic. During 2020 grants accounted for appx 43% of income, and exceptional figure not expected to be repeated.

Investment policy and objectives

The Branch policy is to hold a very low risk portfolio of investments. The Trustees became increasingly aware of the need to have investments that were stable and were readily realisable should the need to cover operating deficits arise. The bulk of investments are term or notice bank accounts, with the remainder in a managed portfolio which is reviewed regularly at Trustees meetings.

Reserves policy

The Branch holds reserves in order that the service level provided for animal welfare is maintained, should there be a reduction in incoming resources. The Branch holds at times reserves that are both ‘unrestricted‘ and 'restricted'. Restricted reserves represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated. Unrestricted reserves are those funds which are freely available for general purposes and are uncommitted. The Trustees have endeavoured to hold reserves of unrestricted funds equivalent to one year's expenditure, being £941,283 for 2020. At 31 December 2020, the Branch had unrestricted reserves of £877,382 equivalent to approximately 11 months expenditure based on 2020 levels. Although the annual expenditure exceeds the current target level of reserves, the Trustees are aware of the legal minimum to hold 6 months reserves, and are of the opinion that the existing level of reserves is sufficient to meet any reduction in incoming resources. The Branch held £45,732 of restricted funds at the close of 2020.

Structure, governance and management

Governing document

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch is a registered charity, number 263515. The charity is controlled by its governing document, a Trust deed and constitutes an unincorporated charity.

The Charity operates as an autonomous Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subject to its rules for branches, carrying out its direct animal welfare work in the areas of Hillingdon, Slough, Windsor, Kingston and District. A Trustee Committee, elected at the Annual General Meeting governs the Branch.

Structure, governance and management (continued)

The objectives of the Branch are:
• To promote the work and objects of the Society.
• To promote kindness and to prevent or suppress cruelty to animals - with particular reference to the Area of the Branch, in accordance with the policies of the Society.
• Recruitment and appointment of new Trustees.

Recruitment and appointment of new trustees
Trustees serve for 12 months following election by the Branch membership at the Annual General Meeting, and may be re-elected by the Branch membership at the Annual General Meeting for a further 12 months. Up to 3 additional Trustees may be co-opted by the Branch committee during the year. All Committee members must be Society members for a minimum of three months prior to appointment. The honorary officers (Chair, Branch Secretary and Treasurer) are elected by the Trustees. The Branch aims to maintain a Committee of between 9 and 11 trustees. Two new Trustees joined the Committee in 2020. The RSPCA Hillingdon, Slough, Windsor, Kingston & District Branch was comprised of nine Trustees at the close of 2020.

Organisational structure
The charity Trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch. They are responsible for safeguarding the assets of the charity and to provide reasonable assurances that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorised use or disposition, proper records are maintained and financial information used within the charity or for publication is reliable and that the charity complies with relevant laws and regulations. The Branch Trustees meet on a monthly basis to review animal welfare activity, financial performance, fundraising activity and to discuss non-routine matters arising.

Decisions are made by the Trustees, agreed at Committee and referred to managers and staff as appropriate for action. The day to day running of the Branch is delegated to the line managers, who are directly answerable to and supervised by the Trustees. Daily activity reports submitted by the clinic and rehoming facility keep all trustees informed of day to day activities, issues and performance.

During 2020 the Trustees have, under the guidance of Head Office, incorporated the Trustees in order to allow the signature of documents as an incorporated body.

Induction and training of new trustees
All Trustees are provided with comprehensive booklets and briefed on their responsibilities as Trustees prior to their acceptance of the role. When joining the committee new Trustees are able to access the RSPCA intranet (The Link) which holds information outlining the role of a Trustee with the Branch as well as the responsibilities and obligations that the role of a Trustee entails. In addition to this the new Trustees receive an introduction to the Branch, its history, the current activities and planned activities for the future from the Branch Chairman. Currently there is no formal training plan for Branch Trustees. As further support and training, courses are offered by the RSPCA, Trustees can elect to attend courses which interest them or which they feel will benefit them in their role as a Branch Trustee.

Setting of Key Management Personnel remuneration
Salaries for all employees are reviewed annually by the Trustees.

Related parties
The Branch operates within a national network of organisations that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals. The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on an annual basis as a forum to consider all issues affecting animal’s welfare and to develop policies for the future pursuit of their common aims. Trustees give up their time freely for work as a Trustee and no Trustee remuneration has been paid in the year.

Structure, governance and management (continued)

The Branch has a Declaration of Interest Policy in place, which is included on the agenda for every Committee meeting. Irene Hansford, our Chairperson, is paid for kennelling and facilities services provided to the Charity. She also permits the Branch to maintain kennels and catteries on her land and a lease was formulated in 2019 to formalise this arrangement.

Two of the Trustees are married to each other.

Risk management
The Trustees actively review the risks, which the Charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine other operational and business risks which the Branch faces and confirm that they have established plans to mitigate the significant risks, which have been identified as:

• Inability to operate the animal rehoming facility or clinic because of fire or other destruction
  Use of private boarding facilities and other Society animal facilities
  Temporary withdrawal of routine clinic services and emergency arrangements with private vets

• Loss of income through error or fraud
  Annual independent accounts audit
  Two signatures required for cheques (there are three signatories)
  Monthly reviews of financial records

• Loss of Trustees
  Ongoing volunteer recruitment programme

•Health and safety
  Documented policies at each site
  Annual insurance maintained
  Oversight by advisers Acton Jennings

Plans for future periods

The main plans for 2021 aim to continue reducing costs and reverse the decline in income in order to achieve at least the optimum fundraising to support, and ideally extend, our animal welfare activities. Options being considered by the Trustees are:

- Maximising the impact and cost effectiveness of our clinic – e.g. consider opportunities to outsource certain routine procedures. Potential to add an x-ray machine to enable more complex procedures to be undertaken, and an IVR telephone system to assist with effective call management
- Apply for more grants
- Recruitment of additional Trustees to extend our skills and expertise, and support the management of the Branch
- Increase income from the shops by investing in more shop staff training and support
- A publicity campaign to make the general public in our area more aware of our presence and what we do
- Regularly review our financial plans
- Recruitment of more volunteers to increase our capacity to run events
- Hold community animal welfare events, to promote neutering, microchipping, preventative treatments and responsible pet ownership

The effect of the Coronavirus Pandemic on our Branch

In March 2020 the world was overtaken with the COVID 19 pandemic which had a profound effect upon our Branch activity.

We had to close all our charity shops for many weeks during both lockdowns which greatly reduced our income as they are the main source of our funding. We opened the shops whenever we could, but as the overwhelming majority of our volunteers are over 60, COVID 19 had a severe effect on the number of volunteers we could call on during any period when the shops could be open. This meant the shops were open for shorter hours which adversely impacted our income.

We managed to keep our clinic open whenever legally allowed but had to reduce the number of clients seen in order to comply with social distancing rules, so often we could only have one person in at a time. We had to balance a growth in the number of clients in need (due to the closure of Putney and Southall facilities), but at the same time COVID 19 restrictions have limited the number of animals we have been able to treat.

In September, the RSPCA National Society closed Putney Animal Hospital and Southall Cattery and Clinic. These closures have had a significant impact on demand for our services, as our Branch clinic is now the only one in a large and busy area. In addition, the RSPCA National Society made several hundred staff redundant, and the Branch lost some of the regional support staff and inspectorate members.

Our re-homing facility has also suffered, as for most of 2020 re-homing viewings and interviews have had to be carried out online and animals have had to be delivered to their new home. We hope that the easing of restriction will enable us to return to regular levels of activity.

We were fortunate that in June we had appointed a Treasurer who was able to look closely at our finances and prepare financial forecasts. We have taken many measures to ensure sustainability, and current figures suggest we remain financially viable for the foreseeable future. However, there was an inevitable reduction in our financial reserves until our shops could trade normally.

Financial measures we have taken include:-

- Closing our Ashford shop
- Making some staff redundant, including our Area Shops Manager
- During a brief time in the summer, we held car boot sales
- With the help of the National Society we have received grants from the RSPCA Branch Emergency Fund (set up to support Branches during the pandemic) and the Brighton Branch of the RSCPA
- Donations and bequests have continued and we sell on line wherever possible

We have been unable to hold any of our usual fundraising events such as quiz nights or Animal Action Days.

Trustees' report (continued)
for the year ended 31 December 2020

Statement of Trustees' responsibilities
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors
The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.... Irene Hansford ....

I Hansford, Chair Trustee
Date: 14th October 2021

Independent auditors' report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (the 'charity') for the year ended 31 December 2020 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the charity and industry, and through discussion with the trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery, money laundering legislation and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011; Statement of Recommended Practice, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to:

- Cash-based nature of the trading operations of the charity which could lead to misstatement in relation to income recognition
- Management bias in the accounting estimates associated with the allocation of costs and use of funds

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, anti-bribery, money laundering legislation and employment law) and fraud; and
- Reviewing a sample of trading income to gain comfort over completeness of income; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing low level analytical procedures to any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Independent auditors' report to the Members of Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Horsham

Date: 15 October 2021

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Statement of financial activities
for the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	**612,936**	**64,000**	**676,936**	73,039
Charitable activities	4	**156,549**	**-**	**156,549**	198,496
Other trading activities	5	**243,720**	**-**	**243,720**	675,986
Investments	6	**7,516**	**-**	**7,516**	14,500
Total income		**1,020,721**	**64,000**	**1,084,721**	962,021
Expenditure on:					
Raising funds	7,8	**421,105**	**-**	**421,105**	404,451
Charitable activities	9	**496,178**	**24,000**	**520,178**	557,258
Total expenditure		**917,283**	**24,000**	**941,283**	961,709
Net income before net gains on investments		**103,438**	**40,000**	**143,438**	312
Net gains on investments		**41**	**-**	**41**	9,713
Net movement in funds		**103,479**	**40,000**	**143,479**	10,025
Reconciliation of funds:					
Total funds brought forward		**773,903**	**5,732**	**779,635**	769,610
Net movement in funds		**103,479**	**40,000**	**143,479**	10,025
Total funds carried forward		**877,382**	**45,732**	**923,114**	779,635

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 39 form part of these financial statements.

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch

Balance sheet
as at 31 December 2020

	Note		2020 £		2019 £
Fixed assets					
Tangible assets	14		**23,444**		50,372
Investments	15		**129,447**		127,122
			152,891		177,494
Current assets					
Stocks	16	**14,922**		14,922	
Debtors	17	**174,684**		44,137	
Investments	18	**194,861**		490,596	
Cash at bank and in hand	23	**459,129**		116,909	
		843,596		666,564	
Creditors: amounts falling due within one year	19	**(73,373)**		(64,423)	
Net current assets			**770,223**		602,141
Total net assets			**923,114**		779,635
Charity funds					
Restricted funds	20		**45,732**		5,732
Unrestricted funds	20		**877,382**		773,903
Total funds			**923,114**		779,635

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Irene Hansford

....
I Hansford, Chair
Trustee
Date: 14th October 2021

The notes on pages 20 to 39 form part of these financial statements.

Statement of cash flows
for the year ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	22	**41,830**	50,922
Cash flows from investing activities			
Dividends, interests and rents from investments		**3,251**	3,574
Proceeds from the sale of tangible fixed assets		**-**	2,571
Purchase of tangible fixed assets		**(577)**	(5,240)
Proceeds from sale of investments		**300,000**	-
Purchase of investments		**(2,284)**	(5,050)
Net cash provided by/(used in) investing activities		**300,390**	**(4,145)**
Cash flows from financing activities			
Net cash provided by financing activities		**-**	**-**
Change in cash and cash equivalents in the year		**342,220**	**46,777**
Cash and cash equivalents at the beginning of the year		**116,909**	70,132
Cash and cash equivalents at the end of the year	23	**459,129**	116,909

The notes on pages 20 to 39 form part of these financial statements

Notes to the financial statements
for the year ended 31 December 2020

1. General information

The RSPCA Hillingdon, Slough, Windsor, Kingston & District Branch is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The charity is governed in accordance with the RSPCA branch rules dated 18 February 2009 (as updated in 2012).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Royal Society for the Prevention of Cruelty to Animals Hillingdon, Slough, Windsor, Kingston & District branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. These considerations take into account the impact of Covid-19. The Trustees therefore continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognised upon collection of the animal by the new owner.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items, therefore the sale of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS102).

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold property improvements	- 20% straight line
Plant and machinery	- 20% straight line
Fixtures and fittings	- 20% straight line
Motor vehicles	- 20% straight line

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains/(Losses) on investments’ in the statement of financial activities.

2. Accounting policies (continued)

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Donated stocks are not recognised in the financial statements until they are sold as described in the income recognition policy above.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

2.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.16 Redundancy and termination payments

The Charity recognises termination benefits when they become committed, by legislation, by contractual or other agreements with employees or their representatives or by a constructive obligation based on business practice, custom or a desire to act equitably, to make payments (or provide benefits) to employees when it terminates their employment. Termination payments do not provide the Charity with future economic benefits and therefore they are recognised in the statement of financial activities immediately.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2020 £	**Restricted funds 2020 £**	**Total funds 2020 £**
Donations	65,031	-	**65,031**
Legacies	147,370	-	**147,370**
Grants	212,778	64,000	**276,778**
Government grants	187,757	-	**187,757**
Total 2020	612,936	64,000	**676,936**

Government grants consist of Coronavirus Job Retention Scheme income of £107,757 and local authority grants of £80,000.

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations	49,951	-	49,951
Legacies	17,426	-	17,426
Grants	-	5,662	5,662
	67,377	5,662	73,039

4. Income from charitable activities

	Unrestricted funds 2020 £	**Total funds 2020 £**
Homing income	32,932	**32,932**
Clinic income	107,937	**107,937**
Sale of goods	15,058	**15,058**
Recovery on staff costs	292	**292**
Slough Dog Warden Project Income	330	**330**
Total 2020	156,549	**156,549**

	Unrestricted funds 2019 £	Total funds 2019 £
Homing income	42,387	42,387
Clinic income	151,171	151,171
Sale of goods	1,803	1,803
Recovery on staff costs	3,135	3,135
Total 2019	198,496	198,496

5. Income from other trading activities

	Unrestricted funds 2020 £	**Total funds 2020 £**
Sale of donated goods	235,765	**235,765**
Fundraising activities	7,955	**7,955**
	243,720	**243,720**

	Unrestricted funds 2019 £	Total funds 2019 £
Sale of donated goods	658,859	658,859
Fundraising activities	17,127	17,127
	675,986	675,986

6. Investment income

	Unrestricted funds 2020 £	**Total funds 2020 £**
Investment income - local listed investments	3,236	**3,236**
Investment income - local cash	4,280	**4,280**
	7,516	**7,516**

	Unrestricted funds 2019 £	Total funds 2019 £
Investment income - local listed investments	3,441	3,441
Investment income - local cash	11,059	11,059
	14,500	14,500

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £
Direct costs of retail activities	126,598	**126,598**
Fundraising costs	978	**978**
Staff costs - wages and salaries	217,870	**217,870**
Staff costs - NI	13,741	**13,741**
Staff costs - pension costs	3,804	**3,804**
Support costs (note 10)	57,162	**57,162**
	420,153	**420,153**

	Unrestricted funds 2019 £	Total funds 2019 £
Direct costs of retail activities	152,999	152,999
Fundraising costs	355	355
Staff costs - wages and salaries	198,812	198,812
Staff costs - NI	13,101	13,101
Staff costs - pension costs	3,450	3,450
Support costs (note 10)	34,772	34,772
	403,489	403,489

8. Investment management costs

	Unrestricted funds 2020 £	Total funds 2020 £
Investment management fees	952	**952**

Notes to the financial statements for the year ended 31 December 2020

8. Investment management costs (continued)

	Unrestricted funds 2019 £	Total funds 2019 £
Investment management fees	962	962

9. Analysis of expenditure by activities

	Direct costs 2020 £	**Support costs 2020 £**	**Total funds 2020 £**
Support costs (note 10)	-	110,963	**110,963**
Direct costs	409,215	-	**409,215**
	409,215	110,963	**520,178**

	Direct costs 2019 £	Support costs 2019 £	Total funds 2019 £
Support costs (note 10)	-	67,494	67,494
Direct costs	489,764	-	489,764
	489,764	67,494	557,258

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2020 £	Total funds 2020 £
Staff costs	234,801	**234,801**
Drugs, medicines & veterinary expenses	133,380	**133,380**
Homing and boarding expenses	27,498	**27,498**
Goods for resale	515	**515**
Training, clothing and agency fee	13,021	**13,021**
	409,215	**409,215**

Included within drugs, medicines & veterinary expenses was £24,000 (2019 - £nil) expenditure from restricted funds. All other direct costs were from unrestricted funds in 2020 and 2019.

	Charitable activities 2019 £	Total funds 2019 £
Staff costs	276,412	276,412
Drugs, medicines & veterinary expenses	166,097	166,097
Homing and boarding expenses	32,648	32,648
Goods for resale	1,221	1,221
Training, clothing and agency fee	13,386	13,386
	489,764	489,764

10. Analysis of support costs

	Raising funds 2020 £	**Charitable activities 2020 £**	**Total funds 2020 £**
Finance costs	2,006	3,894	**5,900**
Information technology	10,122	19,650	**29,772**
Governance costs	15,309	29,718	**45,027**
Management	29,725	57,701	**87,426**
	57,162	110,963	**168,125**

	Raising funds 2019 £	Charitable activities 2019 £	Total funds 2019 £
Finance costs	1,486	2,885	4,371
Information technology	3,357	6,516	9,873
Governance costs	4,091	7,942	12,033
Management	25,838	50,151	75,989
	34,772	67,494	102,266

11. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £8,100 *(2019 - £8,430)*, and other accountancy services of £1,200 (*2019 - £1,200*).

12. Staff costs

	2020 £	2019 £
Wages and salaries	**435,172**	453,981
Social security costs	**27,446**	29,916
Other pension costs	**7,598**	7,878
	470,216	491,775

12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Direct staff	**24**	27
Management & support	**2**	3
	26	30

No employee received remuneration amounting to more than £60,000 in either year.

£235,415 (2019 - £215,363) is included within the table above in respect of raising funds
£234,801 (2019 - £276,412) is included within the table above in respect of charitable activities.

Included within staff costs is redundancy costs of £7,950 (2019 - £nil).

The charity considers its key management personnel during the year to comprise the rehoming & facility manager, clinic manager and area shops manager. During 2019 the charity considered its key management personnel to comprise the centre manager, branch finance manager, clinical manager, clinic supervisor, rehoming centre assistant manager and the rehoming coordinator. The total employment benefits including employer pension contributions of the key management personnel were £80,335 (2019: £126,277).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

14. Tangible fixed assets

	Leasehold property improvements £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2020	**155,277**	**224,426**	**1,427**	**33,482**	**414,612**
Additions	**-**	**394**	**-**	**183**	**577**
Disposals	**(15,855)**	**-**	**-**	**-**	**(15,855)**
At 31 December 2020	**139,422**	**224,820**	**1,427**	**33,665**	**399,334**
Depreciation					
At 1 January 2020	**135,745**	**203,984**	**993**	**23,518**	**364,240**
Charge for the year	**6,068**	**10,441**	**286**	**4,757**	**21,552**
On disposals	**(9,902)**	**-**	**-**	**-**	**(9,902)**
At 31 December 2020	**131,911**	**214,425**	**1,279**	**28,275**	**375,890**
Net book value					
At 31 December 2020	**7,511**	**10,395**	**148**	**5,390**	**23,444**
At 31 December 2019	19,532	20,442	434	9,964	50,372

15. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2020	**127,122**
Additions	**3,236**
Disposals	**(952)**
Revaluations	**41**
At 31 December 2020	**129,447**
Net book value	
At 31 December 2020	**129,447**
At 31 December 2019	127,122

15. Fixed asset investments (continued)

All fixed asset investments are held in the UK. The investments are held primarily for an investment return.

Included within the investment portfolio is cash amounting to £2,280 (2019 - £2,963).

The historical costs as at 1 January 2020 and 31 December 2020 was £96,609.

The investment portfolio is managed by Northwood Symonds Independent Financial Advisors and measured on a fair value basis.

16. Stocks

	2020	2019
	£	£
Goods for resale	**14,922**	14,922

17. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	**13,025**	10,143
Other debtors	**10,385**	11,398
Prepayments and accrued income	**151,274**	22,596
	174,684	44,137

18. Current asset investments

	2020	2019
	£	£
Listed investments	**54,078**	53,411
Unlisted investments	**140,783**	437,185
	194,861	490,596

19. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	**32,086**	41,902
Other taxation and social security	**24,837**	14,656
Accruals and deferred income	**16,450**	7,865
	73,373	64,423

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	**773,903**	**1,020,721**	**(917,283)**	**41**	**877,382**
Restricted funds					
New shop set up grant	**4,592**	**-**	**-**	**-**	**4,592**
Ultrasound fund	**1,140**	**-**	**-**	**-**	**1,140**
Support Adoption for Pets grants	**-**	**24,000**	**(24,000)**	**-**	**-**
Animal Welfare Action Days	**-**	**5,000**	**-**	**-**	**5,000**
IVO Trust grant	**-**	**35,000**	**-**	**-**	**35,000**
	5,732	**64,000**	**(24,000)**	**-**	**45,732**
Total of funds	**779,635**	**1,084,721**	**(941,283)**	**41**	**923,114**

During the year the charity had five restricted funds, two were funds carried forward from 2019 while three new restricted funds were set up this year.

- The New shop set up grant was restricted grant income received in 2017 and was restricted for purchases relating to the new shop in Denham. There has been no movement in this restricted fund this year.

- The ultrasound scanner fund was a grant received to purchase a new ultrasound scanner in 2018. A further amount of £610 was identified as expected in relation to this fund in 2019. There has been no movement in this restricted fund this year.

- The Support Adoption for Pets fund relates to grant income received during the year and was restricted for expenditure on vet bills and boarding costs. The fund was fully expensed during 2020.

- The Animal Welfare Action Days fund relates to grant income received during the year and was restricted for expenditure on Animal Welfare Action Days. There has been no movement in this restricted fund this year.

- The IVO Trust grant fund relates to grant income received during the year and was restricted for expenditure in order to open the clinic on Fridays during 2021. There has been no movement in this restricted fund this year.

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Unrestricted funds						
General Funds - all funds	714,509	956,359	(961,709)	55,031	9,713	773,903
Restricted funds						
New shop set up grant	4,592	-	-	-	-	4,592
Ultrasound fund	1,750	-	-	(610)	-	1,140
Clinic legacy	48,759	-	-	(48,759)	-	-
Cardell multiparameter monitor	-	5,662	-	(5,662)	-	-
	55,101	5,662	-	(55,031)	-	5,732
Total of funds	769,610	962,021	(961,709)	-	9,713	779,635

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	**Restricted funds 2020 £**	**Total funds 2020 £**
Tangible fixed assets	23,444	-	**23,444**
Fixed asset investments	129,447	-	**129,447**
Current assets	799,004	44,592	**843,596**
Creditors due within one year	(73,373)	-	**(73,373)**
Difference	(1,140)	1,140	**-**
Total	877,382	45,732	**923,114**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	50,372	-	50,372
Fixed asset investments	127,122	-	127,122
Current assets	660,832	5,732	666,564
Creditors due within one year	(64,423)	-	(64,423)
Total	773,903	5,732	779,635

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	**143,479**	10,025
Adjustments for:		
Depreciation charges	**27,505**	28,609
Unrealised gains on fixed asset investments	**(41)**	(9,713)
Decrease/(increase) in stocks	**-**	(2,354)
Dividends, interests and rents from investments	**(7,516)**	(14,500)
Decrease/(increase) in debtors	**(130,547)**	47,250
Increase/(decrease) in creditors	**8,950**	(8,395)
Net cash provided by operating activities	**41,830**	50,922

23. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	**459,129**	116,909
Total cash and cash equivalents	**459,129**	116,909

24. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	**116,909**	**342,220**	**459,129**
Liquid investments	**490,596**	**(295,735)**	**194,861**
	607,505	**46,485**	**653,990**

25. Contingent assets and liabilities

During the prior year there was a contingent asset in respect of legacy income due to the charity which could not be measured reliably and therefore was not accrued. At 31 December 2019 it was expected that this was in the region of £25,000.

At the year end the charity has a potential future obligation in relation to dilapidation of leased properties. It is not possible to reliably estimate this future obligation.

26. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,598 (2019 - £7,878). Contributions of £nil (2019 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	**55,750**	12,379
Later than 1 year and not later than 5 years	**82,883**	-
	138,633	12,379

28. Related party transactions

I Hansford

(Trustee)

During the year I Hansford received £25,000 (2019 - £26,000) for kennelling and facilities services provided to the Charity. I Hansford permits the charity to maintain kennels and catteries on her land, which she also occupies for her own private animal homing business.

The charity also charged I Hansford for the branch staff time costs. During the year I Hansford was charged £Nil (2019 - £3,135) for branch staff time costs incurred in respect of the Charity's employees caring for the animals homed at I Hansford's private animal homing business.

K Hansford

(Close family member of I Hansford)

During 2019 K Hansford was employed by the charity. The total employment benefits including employer pension contributions were £31,700. K Hansford was not employed during 2020 and hence there were no related party transactions.