

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

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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

I Hansford, Chair
C Kirkby, Trustee (passed away 21 November 2021)
J White-Cole
P Battle (resigned 6 February 2022)
F Longhurst, Secretary
A Longhurst
S Boon
G Martin, Treasurer
J Correia

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

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

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.

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

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

- 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

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

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

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.

A handwritten signature in black ink, appearing to read 'Irene Hansford', with a stylized flourish at the end.

Irene Hansford
Branch chair

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

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:

	<u>2020</u>	<u>2021</u>
<i>Animals treated</i>	2,925	5,185
<i>Animals neutered</i>	239	565
<i>Animals rehomed</i>	281	401
<i>Animals microchipped</i>	205	421
<i>Totals</i>	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.

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

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

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.

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

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

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 year 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:



I Hansford, Chair
Trustee
Date 20 Oct 2022

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

**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: 

Dated: 27 October 2022

Sarah Ediss

FCA

Kreston Reeves LLP

Chartered Accountants

Horsham

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

**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.

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

**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

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

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.

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

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.

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

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.

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

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.

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

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

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

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

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

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
	<u>243,720</u>	<u>243,720</u>

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income - local listed investments	56	56
Investment income - local cash	1,790	1,790
	<u>1,846</u>	<u>1,846</u>

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

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

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
	<u>383,993</u>	<u>383,993</u>
	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
	<u>420,153</u>	<u>420,153</u>

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

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

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

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

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

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

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

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).

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

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

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

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

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

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

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

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

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

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
	<u>653,990</u>	<u>142,029</u>	<u>796,019</u>

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
	<u>82,883</u>	<u>138,633</u>

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

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.