

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

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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 2022**

Trustees

I Hansford, Chair
J Cole
P Battle (resigned 6 February 2022)
F Longhurst, Secretary
A Longhurst
S Boon
G Martin, Treasurer
J Correia
N Wilson (appointed 12 June 2023)

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

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

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.

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

Trustees' Report (continued) For the Year Ended 31 December 2022

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.

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

**Trustees' Report (continued)
For the Year Ended 31 December 2022**

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
Branch chair

**Trustees' Report (continued)
For the Year Ended 31 December 2022**

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:

	<u>2021</u>	<u>2022</u>
<i>Animals treated</i>	5,185	6,715
<i>Animals neutered</i>	565	675
<i>Animals rehomed</i>	401	507
<i>Animals microchipped</i>	421	478
<i>Totals</i>	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.

**Trustees' Report (continued)
For the Year Ended 31 December 2022**

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.

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

Trustees' Report (continued) For the Year Ended 31 December 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.

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

Trustees' Report (continued) For the Year Ended 31 December 2022

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:



I Hansford, Chair

Trustee

Date: 24th October 2023

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

**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 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 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

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

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.

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

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.

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

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
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.

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 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.

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

**Balance Sheet
As at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	44,731	25,715
		<u>44,731</u>	<u>25,715</u>
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
		<u>929,853</u>	<u>913,974</u>
Creditors: amounts falling due within one year	18	(154,448)	(87,218)
Net current assets		<u>775,405</u>	<u>826,756</u>
Total net assets		<u><u>820,136</u></u>	<u><u>852,471</u></u>
Charity funds			
Restricted funds	19	10,500	10,175
Unrestricted funds	19	809,636	842,296
Total funds		<u><u>820,136</u></u>	<u><u>852,471</u></u>

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


I Hanford, Chair
Trustee
Date: 24 Oct 2023

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

**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.

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

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.

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

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.

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

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.

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

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.

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

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

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

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

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

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
	<u>529,520</u>	<u>529,520</u>

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

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

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

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
	<u>418,283</u>	<u>418,283</u>
	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>

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
	<u>495,032</u>	<u>83,920</u>	<u>578,952</u>

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

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

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

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

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).

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

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	2021
	No.	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).

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

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

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

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.

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

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

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

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.

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

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

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

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

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

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.

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

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
	<u>80,630</u>	<u>82,883</u>

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).