

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS HILLINGDON, SLOUGH
WINDSOR, KINGSTON & DISTRICT BRANCH

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

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

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FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

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

2023 has been a challenging year for the Branch.

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

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

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

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

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

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

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Branch are to promote the work of the National Society and carry out our animal welfare work within the Branch area of Hillingdon, Slough, Windsor, Kingston & District, circa. 150 square miles. The Branch aims to promote kindness and prevent or suppress cruelty to animals by all lawful means in accordance with the policies of the Society.

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

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

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

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

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

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

Public benefit

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

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

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OBJECTIVES AND ACTIVITIES

Public benefit (cont'd)

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

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

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

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

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

Volunteers

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

ACHIEVEMENT AND PERFORMANCE

Key achievements

Delivery of animal welfare services

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

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

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FOR THE YEAR ENDED 31ST DECEMBER 2023**

Delivery of animal welfare services (cont'd)

In 2023, in these areas the Branch performed as follows by comparison to 2022:

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

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

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

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

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

Fundraising activities

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

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

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

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

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

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL REVIEW

Principal Risks

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

Financial position

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

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

Principal funding sources

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

Reserves policy

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

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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WINDSOR, KINGSTON & DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The objectives of the Branch are:

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

Recruitment and appointment of new trustees

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

Remuneration

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

Organisational structure

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

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

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

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**REPORT OF THE TRUSTEES
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

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

Risk Assessment

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

Related parties

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

Two of the Trustees are married to each other.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

263515

Principal address

16 Crescent Parade
Hillingdon
Middlesex
UB10 0LG

Trustees

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

Auditors

Sproull & Co.
Chartered Accountants
Statutory Auditors
First Floor, Jebson House
53-61 High Street
Ruislip
Middlesex
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

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

Bankers

Barclays Bank PLC
PO Box 299
Birmingham
B1 3PF

HSBC
PO Box 41
High Street
Uxbridge
UB8 1BY

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

I Hansford - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

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

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

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

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
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Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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18th June 2024

**ROYAL SOCIETY FOR THE PREVENTION OF
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

The notes form part of these financial statements

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

**BALANCE SHEET
31ST DECEMBER 2023**

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

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

G Martin - Trustee

The notes form part of these financial statements

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

The notes form part of these financial statements

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

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

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There were no critical accounting estimates and judgements made in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

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

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

Hire purchase and leasing commitments

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

Tangible fixed assets

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

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

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

Some expenditure is inclusive of irrecoverable VAT.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Taxation

Interest receivable

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS HILLINGDON, SLOUGH
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INTEREST RECEIVABLE

	2023	2022
	£	£
Deposit account interest	<u>24,538</u>	<u>4,182</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS HILLINGDON, SLOUGH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

6. RAISING FUNDS

Raising donations and legacies

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

Investment management costs

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

Aggregate amounts	22,220	324,246
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7. CHARITABLE ACTIVITIES COSTS

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

8. SUPPORT COSTS

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

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

12. TANGIBLE FIXED ASSETS

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

13. STOCKS

	2023 £	2022 £
Stocks	9,172	13,523

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

15. CASH AT BANK

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. LEASING AGREEMENTS

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

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

18. MOVEMENT IN FUNDS

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

18. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

18. MOVEMENT IN FUNDS - continued

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

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

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

- The Animal welfare action days fund carried forward relates to grant income received in 2020 and was restricted for expenditure on Animal welfare action days. Due to extreme circumstances post covid no Animal welfare days have been able to go ahead. The granter agreed that said monies could instead being used for animal neutering, which has been fully expensed during current year.
- The Welfare neutering pet plan grant fund carried forward relates to grant income received in 2022 and was restricted for expenditure as described above. This was fully expenses during current year on animal neutering.
- The Tesco bags for help grant fund carried forward relates to grant income received in 2022 and was restricted for animal welfare action days and was fully spent during current year on animal neutering.
- The Gift aid till grant received in the year is restricted to purchase of a till for the shops. The fund was expensed in full on the new till purchased for use in Cippenham shop which was transferred to the shop in Hillingdon at the time of the closure of the Cippenham shop in October 2023.
- The Vet bills grant received in the year is restricted to vetting at the clinic in Hillingdon. The funds was expensed in full during this financial year.
- The Vehicle replacement grant received in the year was towards replacing an old van. The van is used to transfer animals from homing to clinic and back. £16,395 of total funds of £20,000 was used on new van which was part exchanged with the old van. The balance carried forward of £3,605 was expensed in 2024 financial year towards another new van.

There has been no other movement during the year.

**ROYAL SOCIETY FOR THE PREVENTION OF
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

19. RELATED PARTY DISCLOSURES

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

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