



TRUSTEES REPORT & ACCOUNTS 2022

**RSPCA NORTH WILTSHIRE
& NEWBURY DISTRICT**

Charity number: 268444

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BRANCH AND TRUSTEES

INFORMATION 2022

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society For the Prevention of Cruelty to Animals North Wiltshire & Newbury District Branch Unit 6 Clearwater Business Park, Blagrove, Swindon SN5 8YZ is registered with the Charity Commission under charity number 268444 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

Trustees:

J Leigh Chairman

C Pike Secretary

A Murray Treasurer

C J Laurence

S Bangs (resigned October 22)

M Bowyer

E N Norton (resigned June 22)

CEO:

Richard Clowes

Principal Office:

**Unit 6 Clearwater Business Park, Blagrove,
Swindon SN5 8YZ**

Auditor:

Milsted Langdon LLP

4 Queen Street, Bath, BA1 1HE

Solicitors:

Stone King

13 Queen Square , Bath, BA1 2HJ

HR Advice:

Acton Jennings LLP

The Old Co-operative Building, 53 Westfield Road, Horbury, Wakefield, West Yorkshire, WF4 6HU

Bankers:

Lloyds Bank PLC

5 High Street, Swindon, SN1 3EN



MESSAGE FROM THE CHAIRMAN AND CEO

Welcome to our 2022 Annual Report in which we are pleased to share another year of income growth and how we continue to improve what we do and how we do it. Having successfully navigated the challenges presented by Covid we, along with everyone else are now facing the challenges presented by inflation, spiralling upward costs and finding ourselves having to carefully navigate our way through some tricky financial times. With the cost of living rising by 10.7% in 2022, keeping income in step with rising costs continues to be our greatest challenge as we move forward.

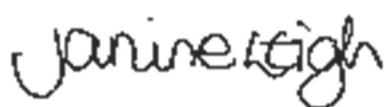
In terms of overall performance in 2022, our stores traded well, returning the best sales performance to date, and we are pleased to report that our domestic welfare activity also increased greatly as we again increased the number of cats, dogs and rabbits that we assisted. Our wildlife intake was markedly down on previous years, almost entirely owing to the ongoing prevalence of avian flu. National and local restrictions meant that we were unable to accept any birds at all for some of the year and water birds for the entirety of 2022. Some of that reduction in intake is owing to a more focussed redirection of animals, where we encourage the public to take injured animals directly to local veterinary practices, speeding up patient access to urgent medical assistance and reducing unnecessary suffering. We are also pleased to report that we began our first cat fostering and rehoming project which is gathering momentum.

As always we continue to strengthen and improve our operational standards to ensure that they keep pace with our growth. In August we recruited a new Wildlife Centre Manager who brings with her an exceptionally strong set of management skills and continues to make significant improvements to the procedures and processes at the Wildlife Centre. Towards the end of 2022, we recruited a new Store Operations Manager to grow and improve retail performance. She brings with her a wealth of retail operations management experience and her positive contribution, even in the last month of the year was notable.

What isn't measured in the following pages is the largely positive culture that we enjoy and share as a charity. Our staff and volunteers give huge amounts of commitment and support which all contributes to a strong undercurrent of positivity and goodwill that flows through the charity. We are fortunate and grateful that we are all elevated by such a cordial and productive working environment.

We would also like to thank our army of donors, both individual and corporate, whose support is vital to the work we do. Our supporters donate in many ways whether that be financial or items to sell in the shops, or in many instances, time. Whichever way they chose to support us, we thank them all most sincerely.

We hope you enjoy reading our report.



Janine Leigh Chairman

24/06/2023



Richard Clowes CEO

24/06/2023

REPORT OF THE TRUSTEES FOR 2022

MISSION STATEMENT

The RSPCA as a charity will, by all lawful means, prevent cruelty, promote kindness to and alleviate suffering of all animals.

WHO WE ARE

RSPCA North Wiltshire & Newbury District is an unincorporated branch of the National RSPCA. We are governed by its rules but are a separate registered charity (reg. charity no, 268444). We were first registered in 1974 and since then have helped many thousands of animals.

OUR STRATEGY

To help prevent cruelty to animals we will continue to support the valuable work of the National Inspectorate by providing help and assistance wherever possible. We will also continue to work closely with various local authorities and veterinary practices. To promote kindness and alleviate suffering of all animals we will continue working on proactive campaigns based around responsible pet ownership and enhancing the relationships between humans and animals. To help achieve our objectives and ensure the continual viability of the charity we must ensure that we have robust finances. Expansion of our retail operations, refinement of other revenue generation activity and the prudent management of our expenditure are all key to securing our future successes.

WHAT WE DO

We are guided by the five fundamental animal needs;



Need for a suitable environment



Need for a suitable diet



Need to be able to exhibit normal patterns of behaviour



Need to be housed with, or apart from other animals



Need to be protected from pain, suffering, injury and disease



For domestic animals we do this through supporting the local inspectorate and by providing services to improve the lives of companion animals in our area through subsidised veterinary care alongside a cat fostering and rehoming service. We also provide a comprehensive service for wild animals with the provision of a Wildlife Rescue Centre which admits and treats approximately 3,500 casualties each year.

REPORT OF THE TRUSTEES FOR 2022

(CONTINUED)

WE SET OURSELVES SOME GOALS IN 2022, THIS IS HOW WE DID.

TO ENSURE A STRONG AND COHESIVE GOVERNANCE

As we expand, ensuring that we have an effective and cohesive Board of Trustees is crucial. A variety of experience and opinions is valued and welcomed but not to the point of hindering effective governance or preventing decisions from being made. We actively managed Trustee applications and recruitment in 2022 with this in mind.

An effective working relationship between the Trustees and the CEO is vital for effective governance. Regular meetings of trustees, with a good flow of information ensures that an excellent working relationship is maintained.

TO FURTHER DEVELOP AND INCREASE NEW REVENUE STREAMS

During 2022 we employed a Fundraiser to explore our opportunities for wider revenue generation. We now have a much clearer picture as to where we need to focus in order to grow most effectively. Improved levels of communication with our supporters will be a key feature of 2023. Legacies, grants, corporate engagement and individual giving will be key areas as we move forward. As our revenue generation from other sources grows and develops it is important that we do so on solid footings. We adhere to the fundraising code of practice and are also registered with the Fundraising Regulator. This means that we are committed to legal, open, honest and respectful fundraising practices. During the course of 2022 we received zero complaints about our fundraising practices.

TO CONTINUE TO IMPROVE OUR DOMESTIC ANIMAL AND WILDLIFE ACTIVITIES

Our levels of assistance to domestic animals rose considerably. In 2022 we provided assistance to 339 domestic animals, up from 195 in 2021 and 151 in 2020.

We began our long anticipated cat fostering and rehoming operation with a small but meaningful start of one fosterer and one cat. Our objective for 2023 is to increase our numbers to eight fosterers.

We significantly improved the quality of care for our wildlife intake through better intake procedures and reducing the waiting times between admission and receiving veterinary treatment.

Another significant improvement was the introduction of a cloud based animal management system at the Wildlife Centre. The new system enables us to log and follow the progress of each patient during its stay with us. Feeding, weight, medication are all recorded throughout the animals stay with us, helping the staff to make better and more informed decisions on treatment and release. The system is now being trialled in other local wildlife centres. This was a huge undertaking as it was necessary to create a bespoke system. The trustees would like to give a special thanks to the volunteer who undertook this project and without whose help this would not have been possible.



REPORT OF THE TRUSTEES FOR 2022

(CONTINUED)

TO SUPPORT THE NEEDS OF OUR STAFF AND VOLUNTEERS

Our staff turnover is reassuringly low whereas volunteers tend to be more ephemeral. We continue to support all our staff and volunteers with various training and education programmes throughout their time with us. Staff inductions have been improved with a much clearer and simpler set of objectives. Volunteer training programmes are ongoing and tailored to their specific area of the charity. We provide an Employee Assistance Programme for all staff and hold regular one to one meetings. Improved safeguarding processes have been implemented to ensure a fair, accessible and supportive working environment.



OUR GOALS FOR 2023

-  To maintain strong and cohesive governance
-  To further develop and increase our revenue streams
-  To continue to improve our domestic and wildlife activities
-  To support the needs of our staff and volunteers

REPORT OF THE TRUSTEES FOR 2022

(CONTINUED)

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity's funds are collected from shop sales, donations, legacies, and collection boxes.

Total income for the year was £1,278,042 (2021: £1,088,904). Included in income was £50,121 (2021: £1,000) of legacy income and £374,952 (2021: £259,950) of donations. Total expenditure for the year was £1,239,852 (2021: £842,433). The excess of income over expenditure for the year was £38,190 (2021: £246,471). The unrealised investment (losses)/gains for the year was (£66,840) (2021: £92,873) resulting in an overall deficit of (£28,650) (2021: £339,344).

The charity stores provide the main source of operational income for the Branch. Income from the retail operation was £778,498 (2021: £474,748). Net surplus for the retail operation was £72,613 (2021: £6,744).

Policy on reserves

The Branch reserves policy is to retain nine to twelve months' operating expenditure in current bank accounts. All other funds are invested in moderate risk commercially available investment funds.

The unrestricted reserve balance as at 31 December 2022 was £955,453 (2021: £1,113,809) which includes the investment reserve as at 31 December 2022 of £178,573 (2021: £245,413). The free reserves as at 31 December 2022 being unrestricted reserves less fixed assets and investments were £21,378 (2021: £334,625). The restricted fund balance as at 31 December 2022 was £324,676 (2021: £194,970) relates to the assets and liabilities transferred from The Oak and Furrows Wildlife Rescue Centre, with subsequent net income of £273,404 being donated in the year. The restricted assets and transferred from the merger with RSPCA Newbury & District Branch in 2020 was reduced to zero in the year 2022 (2021: £112,115). Net income of £Nil (2021: £39,200) relates to a £39,200 grant received from RSPCA regional board, with expenditure of £28,088 (2021: £11,112) spent in the year.

The trustees consider that there are no material uncertainties about the charity RSPCA North Wiltshire's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Investment policy and objectives

The charity has an investment in CCLA COIF investment bond. The investment was revalued in the year making a net (loss)/gain of (£66,840) (2021: £92,873).

As an animal welfare charity the Branch requires some ethical consideration of investments to ensure that the Branch does not support any entity that may condone or undertake any activity which compromises animal welfare as to do so would conflict with the charity's aims and would have reputational consequences.

REPORT OF THE TRUSTEES FOR 2022

(CONTINUED)

An ethical screening process is therefore appropriate and the Branch Committee accept that the screening may reduce the growth in investments, although the selected investment platform should aim to limit any restriction to a minimum. The committee require confirmation from the fund managers that every effort is made to ensure the ethical behaviour of companies in which they invest is appropriate.

Plans for future periods

Due to the increasing sales of new goods, a trading subsidiary has been set up to protect the charity's position and minimise potential tax liabilities on commercial operations. The company RSPCA North Wiltshire and Newbury District Trading Limited was incorporated on 25 January 2023.

Structure, governance and management

Nature of governing document

RSPCA North Wiltshire and Newbury District is constituted as an unincorporated association and operates as an autonomous branch of the National RSPCA and is subject to its rules for branches as updated in 2016. The trustee body as a whole has been incorporated.

Recruitment and appointment of trustees

Trustees are all volunteers and met 8 times during 2022. There are currently 5 trustees serving.

Induction and training of trustees

New trustees' applications are carefully considered to ensure a continuity of smooth governance and the range of skills available. Current skills on the board of trustees are, a lawyer, a veterinary surgeon, an HR manager and two working in corporate finance. New trustees are given a full day induction to the branch so as to give a good understanding of its operations.

Arrangements for setting key management personnel remuneration

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of the directing and controlling the charity. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses and related party transactions are disclosed in the notes to the accounts. Trustees are required to disclose all relevant interests and register them and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises. Where there is a conflict of interest a waiver will be obtained through the Regional Board.

The CEO reports to the trustees and is responsible for all operational management, leading staff and volunteers, overseeing and enhancing the branch's aims and objectives in accordance with the strategic direction set by the Trustees.

REPORT OF THE TRUSTEES FOR 2022

(CONTINUED)

The trustees consider the remuneration of staff annually taking into account the National Living Wage and CPI in the light of the financial position of the Branch.

Major risks and management of those risks

The Trustees regularly review and assess the risks the charity faces through meetings of the trustees that cover operational and financial reviews and regularly update the risk register. The risks to the charity include:

- Inability to trade via the stores
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover costs

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware. The annual report was approved by the trustees of the charity on 28 June 2023 and signed on its behalf by:

J Leigh
Chairman and trustee

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

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

The law applicable to charities 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 of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 June 2023 and signed on its behalf by:

J Leigh
Chairman and Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA NORTH WILTSHIRE & NEWBURY BRANCH

Opinion

We have audited the financial statements of RSPCA North Wiltshire and Newbury District Branch (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 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 auditor 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 original financial statements were authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA NORTH WILTSHIRE & NEWBURY BRANCH (CONTINUED)

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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Report) 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; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 11), the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA NORTH WILTSHIRE & NEWBURY BRANCH (CONTINUED)

Auditor Responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's 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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RSPCA NORTH WILTSHIRE & NEWBURY BRANCH (CONTINUED)

Use of our report

This report is made solely to the charity 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 trustees those matters we are required to state to trustees 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.

Milsted Langdon LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Milsted Langdon LLP, Statutory Auditor

4 Queen Street

Bath

BA1 1HE

Date: 17 July 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	161,539	263,534	425,073	260,950
Charitable activities	3	10,961	-	10,961	-
Other trading activities	4	778,498	8	778,506	474,748
Other income	5	4,503	7,952	12,455	58,689
Government grants	6	-	51,047	51,047	134,118
Transfer from The RSPCA Newbury and District Branch		-	-	-	160,399
Total income		955,501	322,541	1,278,042	1,088,904
Expenditure on:					
Raising funds	7	(588,397)	(131,495)	(719,892)	(468,739)
Charitable activities	8	(458,620)	(61,340)	(519,960)	(373,694)
Total expenditure		(1,047,017)	(192,835)	(1,239,852)	(842,433)
Gains/losses on investment assets	14	(66,840)	-	(66,840)	92,873
Net (expenditure)/income		(158,356)	129,706	(28,650)	339,344
Net movement in funds		(158,356)	129,706	(28,650)	339,344
Reconciliation of funds					
Total funds brought forward		1,113,809	194,970	1,308,779	969,435
Total funds carried forward	21	955,453	324,676	1,280,129	1,308,779

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 21.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	224,449	199,969
Investments	14	778,573	645,413
		<u>1,003,022</u>	<u>845,382</u>
Current assets			
Stocks	15	6,143	5,225
Debtors	16	179,279	109,210
Cash at bank and in hand	17	167,719	399,312
		<u>353,141</u>	<u>513,747</u>
Creditors: Amounts falling due within one year	18	<u>(76,034)</u>	<u>(50,350)</u>
Net current assets		<u>277,107</u>	<u>463,397</u>
Net assets		<u>1,280,129</u>	<u>1,308,779</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		324,676	194,970
Unrestricted income funds			
Unrestricted funds		776,880	868,396
Investment reserve		<u>178,573</u>	<u>245,413</u>
Total unrestricted funds		<u>955,453</u>	<u>1,113,809</u>
Total funds	21	<u>1,280,129</u>	<u>1,308,779</u>

The financial statements on pages 16 to 36 were approved by the trustees, and authorised for issue on 28 June 2023 and signed on their behalf by:

J Leigh
Chairman and trustee

CASH FLOW STATEMENT FOR YEAR END 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(28,650)	339,344
Adjustments to cash flows from non-cash items			
Depreciation	9	32,283	19,133
Loss on disposal of tangible fixed assets		135	-
Revaluation of investments		66,840	(92,873)
		<u>70,608</u>	<u>265,604</u>
Working capital adjustments			
Increase in stocks	15	(918)	(3,816)
Increase in debtors	16	(70,069)	(34,881)
Increase in creditors	18	25,684	28,682
		<u>25,305</u>	<u>255,589</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(56,898)	(31,599)
Purchase of investments	14	(200,000)	-
		<u>(256,898)</u>	<u>(31,599)</u>
Net cash flows from investing activities		<u>(256,898)</u>	<u>(31,599)</u>
Net (decrease)/increase in cash and cash equivalents		(231,593)	223,990
Cash and cash equivalents at 1 January		<u>399,312</u>	<u>175,322</u>
Cash and cash equivalents at 31 December		<u><u>167,719</u></u>	<u><u>399,312</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA North Wiltshire and Newbury District Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold land and buildings	over the life of the lease
Property improvements	25% straight line
Furniture and shop equipment	33% straight line or 25% reducing balance
Motor vehicles	25% reducing balance

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Goods donated by the general public to be sold in the shops operated by the charity are not included in the value of stock due to there being no practical method of determining the value prior to sale.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Any annual contributions are charged to the Statement of Financial Activities.

Financial instruments

Recognition and measurement

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from The Oak and Furrows Wildlife Rescue Centre	7,256	262,534	269,790	189,681
Donations from individuals	104,162	1,000	105,162	70,269
Legacies	50,121	-	50,121	1,000
	161,539	263,534	425,073	260,950

£161,539 (2021 - £53,846) of the income above was attributable to unrestricted funds and £263,534 (2021 - £207,104) attributable to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Boarding income	10,961	10,961	-

All of the income above was attributable to unrestricted funds in 2022.

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2021 £
Trading income;				
Shop income	729,575	-	729,575	457,946
Gift aid receivable	48,923	8	48,931	16,802
	778,498	8	778,506	474,748

£778,498 (2021 - £474,313) of the income above was attributable to unrestricted funds and £8 (2021 - £435) attributable to restricted funds.

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising events	2,960	452	3,412	3,127
Other grants	1,500	7,500	9,000	41,200
Other income	43	-	43	14,362
	4,503	7,952	12,455	58,689

£4,503 (2021 - £15,848) of the income above was attributable to unrestricted funds and £7,952 (2021 - £42,841) attributable to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

6 Government grants

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Kickstart Grant Scheme	-	51,047	51,047	-
Coronavirus business support grants	-	-	-	27,917
CJRS furlough claims	-	-	-	106,201
	-	51,047	51,047	134,118

£Nil (2021: £134,118) of the income above was attributable to unrestricted funds and £51,047 (2020: £Nil) attributable to restricted funds.

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Individual shop costs		282,438	82,385	364,823	244,593
Purchases		6	-	6	185
Professional fees		14,001	-	14,001	550
Staff Costs		291,952	49,110	341,062	223,411
		588,397	131,495	719,892	468,739

£588,397 (2021 - £422,906) of the income above was attributable to unrestricted funds and £131,495 (2021 - £45,833) attributable to restricted funds.

8 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2022 £	Total 2021 £
Veterinary fees		-	33,297	1,361	34,658	28,460
Direct costs		-	7,112	1,282	8,394	6,437
Staff costs		-	256,064	30,605	286,669	212,196
Allocated support costs	9	7,276	137,691	27,892	172,859	116,465
Governance costs	9	-	17,180	200	17,380	10,136
		7,276	451,344	61,340	519,960	373,694

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

£458,620 (2021 - £153,940) of the expenditure above was attributable to unrestricted funds and £61,340 (2021 - £219,754) attributable to restricted funds.

9 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds		Restricted funds	Total 2022	Total 2021
	Designated	General			
	£	£	£	£	£
Staff training, welfare & entertaining	-	1,969	2,773	4,742	597
Bookkeeping, legal & professional fees	-	17,665	50	17,715	10,036
Contribution to branch	-	551	-	551	1,551
Establishment costs	-	40,497	5,167	45,664	17,703
Insurance	-	1,001	-	1,001	883
Depreciation	7,276	15,616	9,391	32,283	19,133
Loss on disposal of tangible fixed assets	-	135	-	135	-
Travel and subsistence	-	9,817	-	9,817	8,420
Motor Expenses	-	4,186	1,862	6,048	6,718
Printing, postage and stationery	-	8,437	807	9,244	11,213
Repairs	-	5,313	3,654	8,967	15,651
Advertising and marketing	-	10,304	10	10,314	6,435
Bank fees and other charges	-	8,662	137	8,799	3,119
General expenses	-	4,684	485	5,169	2,456
Cleaning	-	8,854	3,556	12,410	12,550
	7,276	137,691	27,892	172,859	116,465

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Audit fees				
Audit of the financial statements	11,268	-	11,268	6,175
Other fees paid to auditors	3,600	-	3,600	2,000
Legal fees	2,312	200	2,512	461
Allocated support costs	-	-	-	1,500
	17,180	200	17,380	10,136

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Operating leases - other assets	177,317	132,430
Audit fees	11,268	6,175
Other non-audit services	3,600	2,000
Loss on disposal of tangible fixed assets	135	-
Depreciation of fixed assets	32,283	19,133

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

12 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	585,374	408,664
Social security costs	35,442	22,568
Pension costs	6,915	4,375
	<u>627,731</u>	<u>435,607</u>

The number of persons (including senior management / leadership team) employed by the charity during the year expressed as a head count was as follows:

	2022	2021
	No	No
Management and admin	3	3
Retail	22	14
Logistics	3	3
Wildlife centre	11	8
	<u>39</u>	<u>28</u>

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2021 - £Nil).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £115,526 (2021 - £111,755).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	260,309	57,283	37,790	355,382
Additions	6,248	34,585	16,065	56,898
Disposals	-	-	(8,315)	(8,315)
At 31 December 2022	266,557	91,868	45,540	403,965
Depreciation				
At 1 January 2022	76,288	51,121	28,004	155,413
Charge for the year	12,944	12,909	6,430	32,283
Eliminated on disposals	-	-	(8,180)	(8,180)
At 31 December 2022	89,232	64,030	26,254	179,516
Net book value				
At 31 December 2022	177,325	27,838	19,286	224,449
At 31 December 2021	184,021	6,162	9,786	199,969

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £177,325 (2021 - £184,021) in respect of leaseholds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

14 Fixed asset investments

	2022 £	2021 £
Other investments	778,573	645,413
Other investments		
	Listed investments £	Total £
Cost or Valuation		
At 1 January 2022	645,413	645,413
Revaluation	(66,840)	(66,840)
Additions	200,000	200,000
At 31 December 2022	778,573	778,573
Net book value		
At 31 December 2022	778,573	778,573
At 31 December 2021	645,413	645,413

All investments are held in a COIF investment bond. The investment bond has been included in the accounts at fair value. The historical cost as at 31 December 2022 was £600,000 (2021: £400,000).

15 Stock

	2022 £	2021 £
Stocks	6,143	5,225

16 Debtors

	2022 £	2021 £
Prepayments	53,645	29,553
Accrued income	96,055	50,105
VAT recoverable	18,186	14,469
Other debtors	11,393	15,083
	179,279	109,210

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

17 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	55	55
Cash at bank	167,664	399,257
	<u>167,719</u>	<u>399,312</u>

18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	22,576	21,632
Other taxation and social security	11,611	7,788
Other creditors	25,084	1,274
Accruals	16,763	19,656
	<u>76,034</u>	<u>50,350</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Land and buildings		
Within one year	223,577	183,125
Between one and five years	673,195	596,500
After five years	184,823	199,125
	<u>1,081,595</u>	<u>978,750</u>

Each shop lease has a break clause as part of the agreement with the landlord. If the charity chose to initialise the break clauses currently in place, the total future minimum lease payments at 31 December 2022 would be £291,042 (2021: £338,583).

20 Contingent assets

The charity has been notified of a legacy during the year of which £47,620 has been recognised in these accounts. The charity is expecting to receive further income, however due to the will being contested the charity is unable to quantify the amount due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

21 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
<i>General</i>						
Unrestricted fund	232,372	955,501	(1,039,741)	119,432	-	267,564
Transfer from The Oak and Furrows Wildlife Rescue Centre	9,316	-	-	-	-	9,316
	241,688	955,501	(1,039,741)	119,432	-	276,880
<i>Designated</i>						
The Oak and Furrows Wildlife Rescue Centre - Wildlife centre	126,708	-	(7,276)	(119,432)	-	-
Cattery	500,000	-	-	-	-	500,000
	626,708	-	(7,276)	(119,432)	-	500,000
<i>Other</i>						
Investment Reserve	245,413	-	-	-	(66,840)	178,573
	245,413	-	-	-	(66,840)	178,573
Total unrestricted funds	1,113,809	955,501	(1,047,017)	-	(66,840)	955,453
Restricted funds						
The Oak and Furrows Wildlife Rescue Centre - Motor vehicle	12,506	-	(1,548)	-	-	10,958

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
The Oak and Furrows Wildlife Rescue Centre - Wildlife centre	33,262	-	(1,947)	-	-	31,315
Transfer from RSPCA Newbury District Branch	112,115	8	(112,123)	-	-	-
The Oak and Furrows Wildlife Rescue Centre	8,999	322,533	(49,129)	-	-	282,403
RSPCA Regional Board Grant for Wildlife Centre	28,088	-	(28,088)	-	-	-
Total restricted funds	194,970	322,541	(192,835)	-	-	324,676
Total funds	1,308,779	1,278,042	(1,239,852)	-	(66,840)	1,280,129

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
Unrestricted funds						
<i>General</i>						
Unrestricted fund	623,846	678,125	(569,599)	(500,000)	-	232,372
Transfer from The Oak and Furrows Wildlife Rescue Centre	9,316	-	-	-	-	9,316
	633,162	678,125	(569,599)	(500,000)	-	241,688
<i>Designated</i>						
The Oak and Furrows Wildlife Rescue Centre - Wildlife centre	133,955	-	(7,247)	-	-	126,708
Cattery	-	-	-	500,000	-	500,000
	133,955	-	(7,247)	500,000	-	626,708
<i>Other</i>						
Investment Reserve	152,540	-	-	-	92,873	245,413
	152,540	-	-	-	92,873	245,413
Total unrestricted funds	919,657	678,125	(576,846)	-	92,873	1,113,809
Restricted						
The Oak and Furrows Wildlife Rescue Centre - Motor vehicle	14,569	-	(2,063)	-	-	12,506
The Oak and Furrows Wildlife Rescue Centre - Wildlife centre	35,209	-	(1,947)	-	-	33,262
Transfer from RSPCA Newbury District Branch	-	160,399	(48,284)	-	-	112,115

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2021 £
The Oak and Furrows Wildlife Rescue Centre	-	211,180	(202,181)	-	-	8,999
RSPCA Regional Board Grant for Wildlife Centre	-	39,200	(11,112)	-	-	28,088
Total restricted funds	49,778	410,779	(265,587)	-	-	194,970
Total funds	969,435	1,088,904	(842,433)	-	92,873	1,308,779

The specific purposes for which the funds are to be applied are as follows:

The unrestricted funds are available to be used at the trustees discretion to further the objects of the charity.

Designated funds include unrestricted funds donated by The Oak and Furrows Wildlife Rescue Centre on transfer to RSPCA North Wiltshire and Newbury branch. The funds were ringfenced by the trustees for the purpose of building the Wildlife Centre. During the year the trustees have decided to transfer the fund balance to unrestricted reserves. The trustees have also ringfenced £500,000 for the purpose of running the Cattery. This remains unspent as at 31 December 2022.

Restricted funds include those donated by The Oak and Furrows Wildlife Rescue Centre on transfer to RSPCA North Wiltshire and Newbury branch. The funds represent the net book value of assets purchased from restricted income. Depreciation on these assets is written off annually against the restricted fund. Restricted income of £322,533 was received from The Oak and Furrows Wildlife Rescue Centre in the form of donations and legacies, with £49,129 of expenditure. The RSPCA Regional Board grant brought forward balance for the purpose of the Wildlife Centre has been spent in the year. Restricted funds donated by The RSCPA Newbury and District Branch on transfer to RSPCA North Wiltshire and Newbury branch have now been spent. These funds have been treated as restricted per the RSPCA Rules in relation to the transfer of one branch into another.

The investment reserve relates to the unrealised gain on long term investments after comparing the year end values to the original cost.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

22 Analysis of net assets between funds

	General	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	£	Designated	Other	£	£
Tangible fixed assets	35,980	119,522	-	68,947	224,449
Fixed asset investments	200,000	400,000	178,573	-	778,573
Current assets	97,412	-	-	255,729	353,141
Current liabilities	(56,512)	(19,522)	-	-	(76,034)
Total net assets	276,880	500,000	178,573	324,676	1,280,129

	General	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	£	Designated	Other	£	£
Tangible fixed assets	7,063	126,708	-	66,198	199,969
Fixed asset investments	-	400,000	245,413	-	645,413
Current assets	284,975	100,000	-	128,772	513,747
Current liabilities	(50,350)	-	-	-	(50,350)
Total net assets	241,688	626,708	245,413	194,970	1,308,779

23 Related party transactions

RSPCA North Wiltshire and Newbury District advanced The Oak and Furrows Wildlife Rescue Centre £nil (2021: £nil). The Oak and Furrows became part of RSPCA North Wiltshire and Newbury District from 1 April 2020. At the end of the year the amount owed from The Oak and Furrows Wildlife Rescue Centre was £nil (2021: £nil).

RSPCA North Wiltshire and Newbury District paid a profit share of £1,982 (2021: £137) relating to the Warminster shop to RSPCA Mid Wiltshire.

RSPCA North Wiltshire and Newbury District paid a profit share of £2,139 (2021: £1,318) relating to shop profits to RSPCA Oxfordshire.

During the year the charity paid £737 (2021: £2,176) of expenses to S Forrest, a trustee of The Oak and Furrows Wildlife Rescue Centre. The expenses were reimbursed for vehicle expenses and animal feed.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

24 Post balance sheet events

On 25 January 2023, a trading subsidiary of RSPCA North Wiltshire and Newbury Branch was incorporated at Companies House.

The charity has received legacy income of £22,666 after the year end.