

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH

England & Wales · Charity number 275326

## Details

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Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MID BUCKINGHAMSHIRE BRANCH, RSPCA MID BUCKINGHAMSHIRE BRANCH
Status	Registered
Legal form	Other
Registered	1978-04-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	RSPCA 20 Market Hill Buckingham MK18 1JX
Phone	01280 308215
Email	<a href="mailto:ADMIN@RSPCACHILTERN.ORG.UK">ADMIN@RSPCACHILTERN.ORG.UK</a>
Website	<a href="http://www.rspcachiltern.org.uk/">http://www.rspcachiltern.org.uk/</a>

## Activities

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

**Activities:** The promotion of animal welfare in the Branch area, principally by rehoming unwanted / rescued animals and providing financial assistance for veterinary treatments to those on means tested benefits.

## Classification

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- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** CHILTERN
- Buckinghamshire
- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,460	£146,765	-	-
2023-12-31	£123,229	£155,193	-	-
2022-12-31	£121,860	£116,255	-	-
2021-12-31	£139,195	£108,480	-	-
2020-12-31	£91,204	£84,850	-	-

## Trustees

Name	Role	Appointed
<b>Shane Graham</b>	Chair	2018-10-01
Lisa Palmer		2020-01-13
Lisa Wagstaff		2025-09-15
Lucy Baker		2023-11-15
Rebecca Aitken		2025-09-15

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH**

England & Wales - Charity number 275326

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# Accounts

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Registered Charity Number: 275326

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS  
CHILTERN BRANCH**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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## **Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch**

### **Report of the Trustees**

#### **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 and objects of the National RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible rescued by the Inspectorate, and to provide proper care for those who have been mistreated or abandoned.

The main activities to achieve this are the operation of an animal re-homing programme and to help provide veterinary care to pet owners on low incomes.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The activities and achievements of the charity during the year were:

All animals in our care live in foster homes that have been fully checked for suitability.

We ensured that any required veterinary treatment, vaccinations, neutering and Microchipping was carried out to animals in our care, and we worked closely with the RSPCA Inspectors and Animal Rescue Officers to enable suitable foster homes to be found. We also take animals through the Animal Logistics process and occasionally, from the public if a situation is urgent.

The reduction in number of foster homes due to “natural wastage” and limited recruitment of more foster carers is reflected in the decline in numbers of cats we were able to foster. However, the number of cat fosterers increased early in 2025. We lost our one rabbit fosterer in 2024.

During 2024, the RSPCA Chiltern Branch enabled six dogs to be looked after in foster care and be rehomed. From 2025, we have not taken any foster dogs due to the difficulty in providing suitable behaviour assessments.

We cared for 18 cats and kittens in foster homes, all were rehomed. We cared for one rabbit in foster care, who was rehomed.

### **Welfare Grants**

The Branch provided financial assistance towards veterinary treatment to animals whose owners and/or vets contacted the branch, lived in our area and were financially eligible. These including costs for neutering, vaccination and microchipping as well as emergency veterinary care. We also worked with the RSPCA Inspectors and AROs, and Veterinary Practices to support animals in our area.

During January to December 2024, we issued 134 Welfare Grants to animals in the Chiltern area and provided cash grants for homeless and impoverished members of the public in excess of £10,000.

## **FINANCIAL REVIEW**

### **Financial position**

During the year ended 31 December 2024 the charity had a net deficit of £24,305 (2023: £36,368 deficit).

The charity has unrestricted powers of investment which must be exercised in accordance with the Trustee Act 2000. The charity does not actively make investments and retains the bulk of the assets in bank accounts.

The charity aims to have reserves to cover the costs associated with the activities for a year.

### **FUTURE PLANS**

The charity intends to continue with, and expand upon, its existing activities, mainly a larger focus on animal welfare and education within the community. The charity plans to grow the network of fosterers that are available to care for the animals to help support the charity's central purpose.

The Trustees plan to continue to support the existing shop premises in Buckingham. The shop is a key source of income for the charity and ensuring that the shop is a success is important for the future of the charity.

The immediate focus for the future will be on fundraising to support the activities of the charity and, following some recent resignations, taking steps to identify and recruit new trustees to grow the current group of trustees. The charity also plans to recruit a new full time branch manager who will be tasked with much of the day-to-day operations of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA, subject to its rules for branches (as updated in 2009).

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

275326

### **Principal address**

20 Market Hill  
Buckingham  
Buckinghamshire  
MK18 1JX

### **Trustees**

Mr S Graham Chair  
Miss L Palmer Treasurer  
Mr A Cote  
Mr D Rushmere  
Mrs S Robbie  
Ms C Watling  
Mr N Perry (resigned 3.7.24)  
Miss L Baker

**REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

**Bankers**

Lloyds Bank Plc  
25 Gresham Street  
London  
EC2V 7HN

**Independent Examiner**

Bianca Permal FCA  
  
DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Approved by order of the board of trustees on 27/10/2025 and signed  
on its behalf by:

  
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Mr S Graham – Trustee

## **Independent Examiner's Report to the Trustees of Royal Society For the Prevention Of Cruelty to Animals Chiltern Branch**

I report to the charity trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch (the Trust) for the year ended 31 December 2024.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Bianca Permal FCA

DUX Advisory Limited  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

28/10/2025

Date: \_\_\_\_\_



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name Royal Society For the Prevention of Cruelty to Animals Chiltern Branch	No (if any) 275326
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## Receipts and payments accounts

For the period from	Period start date 01.01.2024	To	Period end date 31.12.2024
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	21,567	-	-	21,567	23,998
Subscriptions & Membership	468	-	-	468	570
Shop Sales	95,897	-	-	95,897	92,341
Sale of Donated Goods	1,428	-	-	1,428	2,910
Rehoming	3,100	-	-	3,100	3,410
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>122,460</b>	<b>-</b>	<b>-</b>	<b>122,460</b>	<b>123,229</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>122,460</b>	<b>-</b>	<b>-</b>	<b>122,460</b>	<b>123,229</b>
<b>A3 Payments</b>					
Welfare Grants	9,450	-	-	9,450	14,270
Light, Power & Heat	8,545	-	-	8,545	12,516
Rent	27,805	-	-	27,805	33,562
Vet Fees	25,113	-	-	25,113	28,754
Animal Costs	12,811	-	-	12,811	14,821
Repairs and Maintenance	1,194	-	-	1,194	7,228
Audit & Accountancy Fees	5,862	-	-	5,862	3,297
Other Premises Costs	5,843	-	-	5,843	5,181
Legal & Professional	1,937	-	-	1,937	1,689
Subscriptions	2,322	-	-	2,322	1,831
Bank Fees	630	-	-	630	1,570
Travel & Vehicle expenses	2,392	-	-	2,392	2,629
IT Costs	398	-	-	398	515
Misc costs	2,638	-	-	2,638	1,839
Wages & Salaries	36,235	-	-	36,235	28,937
Cost of goods sold	1,501	-	-	1,501	317
Advertising and Marketing	2,089	-	-	2,089	641
<b>Sub total</b>	<b>146,765</b>	<b>-</b>	<b>-</b>	<b>146,765</b>	<b>159,597</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>146,765</b>	<b>-</b>	<b>-</b>	<b>146,765</b>	<b>159,597</b>
<b>Net of receipts/(payments)</b>	<b>- 24,305</b>	<b>-</b>	<b>-</b>	<b>- 24,305</b>	<b>- 36,368</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>189,326</b>	<b>-</b>	<b>-</b>	<b>189,326</b>	<b>225,694</b>
<b>Cash funds this year end</b>	<b>165,021</b>	<b>-</b>	<b>-</b>	<b>165,021</b>	<b>189,326</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Lloyds Account	164,919	-	-
	Royal Society for the Prevention of Cruelty to Animals account	102	-	-
		-	-	-
	<b>Total cash funds</b>	<b>165,021</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Shane Graham</i>	Shane	27/10/2025
	<small>42BA0000-164C-1A26-FB69-08DE16847E1B</small>	<small>42BA0000-164C-1A26-FB69-08DE16847E1B</small>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH**

England & Wales - Charity number 275326

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 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 and objects of the National RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible rescued by the Inspectorate, and to provide proper care for those who have been mistreated or abandoned.

The main activities to achieve this are the operation of an animal re-homing programme and to help provide veterinary care to pet owners on low incomes.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities and achievements of the charity during the year were:

We supported our local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions.

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

We provided subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

We rehomed animals in need at low cost to people willing and able to have a companion animal.

The organisation is grateful for the volunteers who temporarily home animals.

**FINANCIAL REVIEW**

**Financial position**

During the year ended 31 December 2023 the charity had a net deficit of -£31,964 (2021: £5,605 surplus).

The charity has unrestricted powers of investment which must be exercised in accordance with the Trustee Act 2000. The charity does not actively make investments and retains the bulk of the assets in bank accounts.

The charity aims to have reserves to cover the costs associated with the activities for a year.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2023**

**FUTURE PLANS**

The charity intends to continue with, and expand upon, its existing activities, mainly a larger focus on animal welfare and education within the community. The charity plans to grow the network of fosterers that are available to care for the animals to help support the charity's central purpose.

The Trustees plan to continue to support the existing shop premises in Buckingham. The shop is a key source of income for the charity and ensuring that the shop is a success is important for the future of the charity.

The immediate focus for the future will be on fundraising to support the activities of the charity and, following some recent resignations, taking steps to identify and recruit new trustees to grow the current group of trustees. The charity also plans to recruit a new full time branch manager who will be tasked with much of the day-to-day operations of the charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA, subject to its rules for branches (as updated in 2009).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

275326

**Principal address**

20 Market Hill  
Buckingham  
Buckinghamshire  
MK18 1JX

**Trustees**

Mr S Graham Chair  
Ms L Palmer  
Mr A Cote  
Mr D Rushmere  
Mrs S Robbie  
Ms C Watling  
Mr N Perry (resigned 3.7.24)  
Miss L Baker (appointed 13.11.23)

**Independent Examiner**

Bianca Permal FCA  
DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2023**

11/11/2024

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....

Mr S Graham - Trustee

**Independent Examiner's Report to the Trustees of  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Independent examiner's report to the trustees of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch**

I report to the charity trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Bianca Permal FCA

DUX Advisory Limited  
Chartered Accountants  
Kennel Club House  
Gatehouse Way  
Aylesbury  
Buckinghamshire  
HP19 8DB

Date: 13/11/2024 .....

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		23,998	43,962
<b>Charitable activities</b>			
General		3,410	-
Other trading activities	2	95,821	77,898
<b>Total</b>		<u>123,229</u>	<u>121,860</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General		97,984	66,143
Other		57,209	50,112
<b>Total</b>		<u>155,193</u>	<u>116,255</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (31,964)	 5,605
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		214,402	208,797
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>182,438</u></u>	 <u><u>214,402</u></u>

The notes form part of these financial statements

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Balance Sheet  
31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	6,283	6,275
<b>CURRENT ASSETS</b>			
Purchased Stocks	8	5,000	5,000
Debtors	9	7,718	7,688
Cash at bank and in hand		189,326	225,694
		<u>202,044</u>	<u>238,382</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(25,889)	(30,255)
		<u>176,155</u>	<u>208,127</u>
<b>NET CURRENT ASSETS</b>			
		<u>182,438</u>	<u>214,402</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>182,438</u>	<u>214,402</u>
<b>NET ASSETS</b>			
		<u>182,438</u>	<u>214,402</u>
<b>FUNDS</b>			
Unrestricted funds	12	182,438	214,402
		<u>182,438</u>	<u>214,402</u>
<b>TOTAL FUNDS</b>			
		<u>182,438</u>	<u>214,402</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 ..... and were signed on its behalf by:  
 11/11/2024

  
 .....  
 Mr S Graham - Trustee

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements  
for the Year Ended 31 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.

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

**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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Fixtures and Fittings	- 25% on cost.
Motor Vehicles	- 5% over 20 years straight line
Computer Equipment	- 33% on cost

Individual items are capitalised when the Trustees deem appropriate.

**Stocks**

Purchased Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Donated goods are included at estimated sales value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**Hire purchase and leasing commitments**

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

**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.

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Shop income	92,341	76,694
Sale of donated goods	2,910	1,204
Subs & memberships income	570	-
	95,821	77,898
	95,821	77,898

**3. SUPPORT COSTS**

	Governance costs
	£
General	8,553
	8,553

Governance costs include independent examination fees of £1,556 (2022: £1,386) in respect of the independent examination and £1,638 (2022: £1,458) for other services.

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**5. STAFF COSTS**

	31.12.23	31.12.22
	£	£
Wages and salaries	30,524	18,833
Other pension costs	392	378
	30,916	19,211
	30,916	19,211

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

	31.12.23	31.12.22
Average number of employees	3	1
	3	1
	3	1

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

All funds in the years ended 31 December 2023 and 31 December 2022 were unrestricted.

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023	2,002	6,614	7,690	3,740	20,046
Additions	-	470	-	304	774
	2,002	7,084	7,690	4,044	20,820
At 31 December 2023	2,002	7,084	7,690	4,044	20,820
	2,002	7,084	7,690	4,044	20,820
<b>DEPRECIATION</b>					
At 1 January 2023	2,002	6,491	1,538	3,740	13,771
Charge for year	-	280	385	101	766
	2,002	6,771	1,923	3,841	14,537
At 31 December 2023	2,002	6,771	1,923	3,841	14,537
	2,002	6,771	1,923	3,841	14,537
<b>NET BOOK VALUE</b>					
At 31 December 2023	-	313	5,767	203	6,283
	-	313	5,767	203	6,283
At 31 December 2022	-	123	6,152	-	6,275
	-	123	6,152	-	6,275

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>8. PURCHASED STOCKS</b>		31.12.23	31.12.22
		£	£
Stocks		5,000	5,000
		<u>          </u>	<u>          </u>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.23	31.12.22
		£	£
Other debtors		3,000	3,000
Prepayments		4,718	4,688
		<u>          </u>	<u>          </u>
		7,718	7,688
		<u>          </u>	<u>          </u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.23	31.12.22
		£	£
Trade creditors		13,804	22,920
Taxation and social security		3,120	364
Other creditors		8,965	6,971
		<u>          </u>	<u>          </u>
		25,889	30,255
		<u>          </u>	<u>          </u>
<b>11. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		31.12.23	31.12.22
		£	£
Within one year		24,740	30,000
Between one and five years		72,000	78,740
In more than five years		72,000	90,000
		<u>          </u>	<u>          </u>
		168,740	198,740
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.1.23	movement	At
	£	in funds	31.12.23
		£	£
<b>Unrestricted funds</b>			
General fund	214,402	(31,964)	182,438
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>214,402</u>	<u>(31,964)</u>	<u>182,438</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,229	(155,193)	(31,964)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,229</u>	<u>(155,193)</u>	<u>(31,964)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	208,797	5,605	214,402
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>208,797</u>	<u>5,605</u>	<u>214,402</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,860	(116,255)	5,605
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>121,860</u>	<u>(116,255)</u>	<u>5,605</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	208,797	(26,359)	182,438
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>208,797</u>	<u>(26,359)</u>	<u>182,438</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	245,089	(271,448)	(26,359)
<b>TOTAL FUNDS</b>	<u>245,089</u>	<u>(271,448)</u>	<u>(26,359)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees participate in fostering animals and are reimbursed any costs to the same effect as any other fosterer.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	23,998	43,962
<b>Other trading activities</b>		
Shop income	92,341	76,694
Sale of donated goods	2,910	1,204
Subs & memberships income	570	-
	95,821	77,898
<b>Charitable activities</b>		
Re-homing income	3,410	-
	123,229	121,860
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	30,524	-
Pensions	392	-
Insurance	-	2,052
Advertising	641	2,692
Sundries	1,001	1,250
Re-homing expenses	25,456	27,364
Computer costs	515	456
Subscriptions	1,906	35
Travel	152	-
Animal costs	13,359	11,275
Waste disposal	45	184
Cost of Sales	317	475
Entertainment	88	-
Depreciation	765	-
Grants to institutions	14,270	20,360
	89,431	66,143
<b>Other</b>		
Wages	-	18,833
Pensions	-	378
Other operating leases	29,032	10,121
Shop costs - rates and water	3,113	1,627
Shop costs - light and heat	12,518	3,124
Shop costs - telephone	1,766	1,437
Carried forward	46,429	35,520

This page does not form part of the statutory financial statements

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
<b>Other</b>		
Brought forward	46,429	35,520
Shop costs - printing, postage and stationery	256	204
Motor expenses	2,477	3,794
Depreciation of tangible fixed assets	8,047	1,471
	57,209	40,989
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	6,979	6,257
Bank interest	1,574	2,866
	8,553	9,123
Total resources expended	155,193	116,255
<b>Net (expenditure)/income</b>	(31,964)	5,605

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH**

England & Wales - Charity number 275326

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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<b>Statement of Financial Activities</b>	5
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<b>Detailed Statement of Financial Activities</b>	12 to 13

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 and objects of the National RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible rescued by the Inspectorate, and to provide proper care for those who have been mistreated or abandoned.

The main activities to achieve this are the operation of an animal re-homing programme and to help provide veterinary care to pet owners on low incomes.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities and achievements of the charity during the year were:

We supported our local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions.

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

We provided subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

We rehomed animals in need at low cost to people willing and able to have a companion animal.

The organisation is grateful for the volunteers who temporarily home animals.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2022**

**FINANCIAL REVIEW**

**Financial position**

During the year ended 31 December 2022 the charity had a net surplus of £5,098 (2021: £30,751).

The charity has unrestricted powers of investment which must be exercised in accordance with the Trustee Act 2000. The charity does not actively make investments and retains the bulk of the assets in bank accounts.

The charity aims to have reserves to cover the costs associated with the activities for a year.

**FUTURE PLANS**

The charity intends to continue with its existing activities, mainly a larger focus on animal welfare and education within their community.

The Trustees are excited for a new shop premises in Buckingham, and will continue to explore further opportunities to fundraise outside of the retail market.

The Trustees are evaluating the possibility of acquiring a cattery, and are in the early stages of discussing usage in a new kennel facility for dogs. This would allow the Branch to help a higher volume of animals, though their main focus will always be maintaining and growing their network of foster homes.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA, subject to its rules for branches (as updated in 2009).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

275326

**Principal address**

9 Market Square  
Buckingham  
Buckinghamshire  
MK18 1NJ

**Trustees**

Mr S Graham Chair  
Ms L Palmer  
Mr A Cote  
Mr D Rushmere  
Mrs S Robbie  
Ms C Watling  
Mr N Perry

**Independent Examiner**

Bianca Permal FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2022**

Approved by order of the board of trustees on ..... 27/03/2024 ..... and signed on its behalf by:



.....

Mr S Graham - Trustee

**Independent Examiner's Report to the Trustees of  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Independent examiner's report to the trustees of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch**

I report to the charity trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bianca Permal FCA

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Date: 19/03/2024 .....

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		9,686	37,494
Other trading activities	2	112,174	101,697
<b>Total</b>		<u>121,860</u>	<u>139,191</u>
<b>EXPENDITURE ON</b>			
Raising funds		377	320
<b>Charitable activities</b>			
General		65,964	52,214
Other		49,914	55,942
<b>Total</b>		<u>116,255</u>	<u>108,476</u>
<b>NET INCOME</b>		5,605	30,715
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		208,797	178,082
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>214,402</u></u>	<u><u>208,797</u></u>

The notes form part of these financial statements

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Balance Sheet  
31 December 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	6,275	7,184
<b>CURRENT ASSETS</b>			
Purchased Stocks	7	5,000	5,000
Debtors	8	7,688	3,494
Cash at bank and in hand		225,694	202,053
		<hr/>	<hr/>
		238,382	210,547
<b>CREDITORS</b>			
Amounts falling due within one year	9	(30,255)	(8,934)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		208,127	201,613
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		214,402	208,797
		<hr/>	<hr/>
<b>NET ASSETS</b>		214,402	208,797
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	10		
Unrestricted funds		214,402	208,797
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		214,402	208,797
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/03/2024 and were signed on its behalf by:

  
 .....  
 Mrs S Graham - Trustee

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

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

**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.

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

**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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixtures and Fittings - 25% on cost.  
Motor Vehicles - 5% over 20 years straight line  
Computer Equipment - 33% on cost

**Stocks**

Purchased Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Donated goods are included at estimated sales value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

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

**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.

**2. OTHER TRADING ACTIVITIES**

	31.12.22	31.12.21
	£	£
Shop income	76,694	65,229
Door 2 Door	34,276	35,650
Sale of donated goods	1,204	818
	<u>112,174</u>	<u>101,697</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. STAFF COSTS**

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

	31.12.22	31.12.21
Admin	<u>1</u>	<u>3</u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

All funds in the years ended 31 December 2022 and 31 December 2021 were unrestricted.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022 and 31 December 2022	2,002	6,614	7,690	3,740	20,046
<b>DEPRECIATION</b>					
At 1 January 2022	2,002	6,491	1,538	2,831	12,862
Charge for year	-	-	-	909	909
At 31 December 2022	2,002	6,491	1,538	3,740	13,771
<b>NET BOOK VALUE</b>					
At 31 December 2022	-	123	6,152	-	6,275
At 31 December 2021	-	123	6,152	909	7,184

**7. PURCHASED STOCKS**

	31.12.22 £	31.12.21 £
Stocks	5,000	5,000

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Other debtors	3,000	1,282
Taxation and social security	-	2,212
Prepayments	4,688	-
	<u>7,688</u>	<u>3,494</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	22,920	6,095
Taxation and social security	364	187
Other creditors	6,971	2,652
	<u>30,255</u>	<u>8,934</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	208,797	5,605	214,402
	<u>208,797</u>	<u>5,605</u>	<u>214,402</u>
<b>TOTAL FUNDS</b>	<u>208,797</u>	<u>5,605</u>	<u>214,402</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	121,860	(116,255)	5,605
	<u>121,860</u>	<u>(116,255)</u>	<u>5,605</u>
<b>TOTAL FUNDS</b>	<u>121,860</u>	<u>(116,255)</u>	<u>5,605</u>

**Comparatives for movement in funds**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	178,082	30,715	208,797
	<u>178,082</u>	<u>30,715</u>	<u>208,797</u>
<b>TOTAL FUNDS</b>	<u>178,082</u>	<u>30,715</u>	<u>208,797</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,191	(108,476)	30,715
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>139,191</u>	<u>(108,476)</u>	<u>30,715</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	178,082	36,320	214,402
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>178,082</u>	<u>36,320</u>	<u>214,402</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	261,051	(224,731)	36,320
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>261,051</u>	<u>(224,731)</u>	<u>36,320</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,686	11,721
Legacies	-	24,398
Grants	-	1,375
	9,686	37,494
<b>Other trading activities</b>		
Shop income	76,694	65,229
Door 2 Door	34,276	35,650
Sale of donated goods	1,204	818
	112,174	101,697
<b>Total incoming resources</b>	121,860	139,191
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Pensions	377	320
<b>Charitable activities</b>		
Insurance	2,052	3,468
Postage and stationery	132	701
Advertising	2,692	3,636
Sundries	1,250	447
Re-homing expenses	27,364	27,219
Computer costs	456	899
Subscriptions	35	37
Animal costs	11,275	4,746
Waste disposal	184	526
Cost of Sales	475	1,705
Grants to institutions	20,360	8,830
	66,275	52,214
<b>Other</b>		
Wages	18,833	27,813
Other operating leases	10,121	12,563
Shop costs - rates and water	1,627	1,082
Shop costs - light and heat	3,124	1,173
Shop costs - telephone	1,437	1,410
and stationery	73	131
Carried forward	35,215	44,172

This page does not form part of the statutory financial statements

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22	31.12.21
	£	£
<b>Other</b>		
Brought forward	35,215	44,172
Motor expenses	3,794	3,471
Depreciation of tangible fixed assets	1,782	1,825
	40,791	49,468
 <b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	(188)	986
<b>Other</b>		
Fixtures and fittings	(123)	-
<b>Governance costs</b>		
Auditors' remuneration for non audit work	1,458	1,386
Accountancy and legal fees	4,799	2,227
Bank interest	2,866	1,875
	9,123	5,488
Total resources expended	116,255	108,476
<b>Net income</b>	5,605	30,715

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH**

England & Wales - Charity number 275326

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# Accounts

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**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2021**

**FOR**

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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 and objects of the National RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible rescued by the Inspectorate, and to provide proper care for those who have been mistreated or abandoned.

The main activities to achieve this is the operation of an animal re-homing programme and helping provide veterinary care and financial support to pet owners on low incomes.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities and achievements of the charity during the year were:

We supported our local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions.

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

We supported companion animals of local vulnerable people who are homeless/living in shelters.

We provided subsidised neutering of companion animals for those in the Branch area on low incomes. This work helps to control dog/cat/small furry populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter companion animals, thereby promoting responsible pet ownership.

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

We rehomed animals in need at low cost to people willing and able to have a companion animal.

The organisation is grateful for the volunteers who temporarily foster animals in their homes.

**FINANCIAL REVIEW**

**Financial position**

During the year ended 31 December 2021 the charity had a net surplus of £206,980 (2020: £178,082).

The charity has unrestricted powers of investment which must be exercised in accordance with the Trustee Act 2000. The charity does not actively make investments and retains the bulk of the assets in bank accounts.

The charity aims to have reserves to cover the costs associated with the activities for a year.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**FUTURE PLANS**

The charity intends to continue with its existing activities, with a primary focus on local animal welfare, both in education, behaviour advice, and financial support for low incomes families.

We will endeavour to increase our brand awareness via marketing projects, social media videos and fundraising activities to increase both volunteer numbers and donations.

With the changing landscape of retail, and in particular charity shops, the trustees are committed to evolving both our in-store and online presence and performance.

The trustees are in the process of securing a kennel space for dogs and evaluating the possibility of a cattery. Both would allow the charity to help a much larger number of animals in the future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA, subject to its rules for branches (as updated in 2009).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

275326

**Principal address**

9 Market Square  
Buckingham  
Buckinghamshire  
MK18 1NJ

**Trustees**

Mr S Graham Chair  
Mr N Perry (appointed 7/6/2021)  
Ms C Watling (appointed 10/2/2021)  
Ms S Robbie  
M A Cote  
Ms L Palmer  
Mr D Rushmere

**Independent Examiner**

Shaun Brownsmith  
FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Approved by order of the board of trustees on ..... 31/03/2023 ..... and signed on its behalf by:



.....  
Mr S Graham - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**Independent examiner's report to the trustees of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch**

I report to the charity trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch (the Trust) for the year ended 31st December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shaun Brownsmith  
FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

Date: .....

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	31/12/21 Unrestricted fund £	31/12/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		37,498	11,834
Other trading activities	2	101,697	79,370
<b>Total</b>		139,195	91,204
 <b>EXPENDITURE ON</b>			
Raising funds		2,148	4,549
<b>Charitable activities</b>			
General		58,689	37,424
Other		47,643	42,877
<b>Total</b>		108,480	84,850
 <b>NET INCOME</b>		30,715	6,354
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		178,082	171,728
 <b>TOTAL FUNDS CARRIED FORWARD</b>		208,797	178,082

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**BALANCE SHEET  
31ST DECEMBER 2021**

	Notes	31/12/21 Unrestricted fund £	31/12/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	7,183	9,007
<b>CURRENT ASSETS</b>			
Stocks	7	5,000	5,000
Debtors	8	3,494	5,249
Cash at bank and in hand		202,053	170,092
		<hr/>	<hr/>
		210,547	180,341
<b>CREDITORS</b>			
Amounts falling due within one year	9	(8,933)	(11,266)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		201,614	169,075
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		208,797	178,082
		<hr/>	<hr/>
<b>NET ASSETS</b>		208,797	178,082
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		208,797	178,082
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		208,797	178,082
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on  
 .....31/03/2023..... and were signed on its behalf by:

  
 .....  
 Mr S Graham - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**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.

The presentation currency of these financial statements is in sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Critical estimates and judgements**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**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.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less impairment and accumulated depreciation. Depreciation is provided at the following rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis:

Fixtures and fittings	- 25% on cost
Motor vehicles	- 5% on cost
Computer equipment	- 33% 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.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

**Hire purchase and leasing commitments**

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

**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.

**2. OTHER TRADING ACTIVITIES**

	31/12/21	31/12/20
	£	£
Shop income	65,229	49,107
Door 2 Door	35,650	29,965
Sale of donated goods	818	298
	<u>101,697</u>	<u>79,370</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**4. STAFF COSTS**

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

	31/12/21	31/12/20
Admin	<u>3</u>	<u>3</u>

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

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	11,834
Other trading activities	79,370
<b>Total</b>	91,204
 <b>EXPENDITURE ON</b>	
Raising funds	4,549
<b>Charitable activities</b>	
General	37,424
Other	42,877
<b>Total</b>	84,850
 <b>NET INCOME</b>	6,354
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	171,728
 <b>TOTAL FUNDS CARRIED FORWARD</b>	178,082

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st January 2021 and 31st December 2021	2,002	6,614	7,690	3,739	20,045
<b>DEPRECIATION</b>					
At 1st January 2021	2,002	6,294	1,154	1,588	11,038
Charge for year	-	197	384	1,243	1,824
At 31st December 2021	2,002	6,491	1,538	2,831	12,862
<b>NET BOOK VALUE</b>					
At 31st December 2021	-	123	6,152	908	7,183
At 31st December 2020	-	320	6,536	2,151	9,007

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

<b>7.</b>	<b>STOCKS</b>	31/12/21	31/12/20
		£	£
	Stocks	<u>5,000</u>	<u>5,000</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31/12/21	31/12/20
		£	£
	Other debtors	1,282	73
	Taxation and social security	<u>2,212</u>	<u>5,176</u>
		<u>3,494</u>	<u>5,249</u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31/12/21	31/12/20
		£	£
	Trade creditors	6,095	4,958
	Taxation and social security	187	1,108
	Other creditors	<u>2,651</u>	<u>5,200</u>
		<u>8,933</u>	<u>11,266</u>
<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net	
		movement	At
	At 1/1/21	in funds	31/12/21
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	178,082	30,715
		<u>178,082</u>	<u>208,797</u>
	<b>TOTAL FUNDS</b>	<u>178,082</u>	<u>208,797</u>
	Net movement in funds, included in the above are as follows:		
		Incoming	Resources
		resources	expended
		£	£
	<b>Unrestricted funds</b>		Movement
	General fund	139,195	in funds
		(108,480)	£
		<u>139,195</u>	<u>30,715</u>
	<b>TOTAL FUNDS</b>	<u>139,195</u>	<u>30,715</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	171,728	6,354	178,082
<b>TOTAL FUNDS</b>	<u>171,728</u>	<u>6,354</u>	<u>178,082</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,204	(84,850)	6,354
<b>TOTAL FUNDS</b>	<u>91,204</u>	<u>(84,850)</u>	<u>6,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	171,728	37,069	208,797
<b>TOTAL FUNDS</b>	<u>171,728</u>	<u>37,069</u>	<u>208,797</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	230,399	(193,330)	37,069
<b>TOTAL FUNDS</b>	<u>230,399</u>	<u>(193,330)</u>	<u>37,069</u>

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021, nor for the year ended 31 December 2020.

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21 £	31/12/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,725	3,000
Legacies	24,398	-
Grants	1,375	8,834
	37,498	11,834
<b>Other trading activities</b>		
Shop income	65,229	49,107
Door 2 Door	35,650	29,965
Sale of donated goods	818	298
	101,697	79,370
<b>Total incoming resources</b>	139,195	91,204
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Social security	-	2,270
Pensions	323	380
Fixtures and fittings	197	271
Motor vehicles	385	385
Computer equipment	1,243	1,243
	2,148	4,549
<b>Charitable activities</b>		
Insurance	3,468	680
Postage and stationery	701	549
Advertising	3,636	609
Sundries	448	678
Re-homing expenses	27,219	19,422
Computer costs	899	207
Subscriptions	37	35
Animal costs	4,746	3,612
Waste disposal	526	336
Cost of Sales	1,705	5,237
Grants to institutions	8,830	-
	52,215	31,365
<b>Other</b>		
Wages	27,813	24,688
Other operating leases	12,563	13,913
Shop costs - rates and water	1,082	1,262
Carried forward	41,458	39,863

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS CHILTERN BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	31/12/21	31/12/20
	£	£
<b>Other</b>		
Brought forward	41,458	39,863
Shop costs - light and heat	1,173	1,273
Shop costs - telephone and stationery	1,410	864
	131	117
Motor expenses	3,471	760
	47,643	42,877
 <b>Support costs</b>		
 <b>Information technology</b>		
Repairs and renewals	986	629
 <b>Governance costs</b>		
Auditors' remuneration for non audit work	1,386	1,200
Accountancy and legal fees	2,227	2,649
Bank interest	1,875	1,581
	5,488	5,430
 Total resources expended	108,480	84,850
 <b>Net income</b>	30,715	6,354

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHILTERN BRANCH**

England & Wales - Charity number 275326

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

Haines Watts  
Chartered Accountants  
Milton House  
Gatehouse Road  
Aylesbury  
Buckinghamshire  
HP19 8EA

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 and objects of the National RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible rescued by the Inspectorate, and to provide proper care for those who have been mistreated or abandoned.

The main activities to achieve this are the operation of an animal re-homing programme and to help provide veterinary care to pet owners on low incomes.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to the public benefit guidance published by the Commission.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities and achievements of the charity during the year were:

We supported our local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions.

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

We provided subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

We rehomed animals in need at low cost to people willing and able to have a companion animal. The organisation is grateful for the volunteers who temporarily home animals.

**FINANCIAL REVIEW**

**Financial position**

During the year ended 31 December 2020 the charity had a net surplus of £170,190 (2019: £171,728).

The charity has unrestricted powers of investment which must be exercised in accordance with the Trustee Act 2000. The charity does not actively make investments and retains the bulk of the assets in bank accounts.

The charity aims to have reserves to cover the costs associated with the activities for a year.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Report of the Trustees  
for the Year Ended 31 December 2020**

**FUTURE PLANS**

The charity intends to continue with its existing activities, mainly the Buckingham shop. The Trustees will explore other opportunities to fundraise outside of the retail market.

The Trustees are evaluating the possibility of acquiring a cattery in the near future and a kennel facility for dogs in the longer term.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is constituted as an unincorporated association. The charity operates as a separately registered branch of the National RSPCA, subject to its rules for branches (as updated in 2009).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

275326

**Principal address**

9 Market Square  
Buckingham  
Buckinghamshire  
MK18 1NJ

**Trustees**

Mr B Prior (resigned 16.3.20)  
Mrs K Prior (resigned 16.3.20)  
Ms J Faulkner (resigned 15.5.20)  
Mr J Butler (resigned 16.6.20)  
Mr S Graham Trustee  
Mrs P Gelston Trustee (resigned 16.6.20)  
Ms L Palmer (appointed 13.1.20)  
Mr A Cote (appointed 13.1.20)  
Mr D Rushmere (appointed 13.1.20)

**Independent Examiner**

Shaun Brownsmith  
FCA  
Haines Watts  
Chartered Accountants  
Milton House  
Gatehouse Road  
Aylesbury  
Buckinghamshire  
HP19 8EA

Approved by order of the board of trustees on <sup>25/10/2021</sup> ..... and signed on its behalf by:



.....  
Mr S Graham - Trustee

**Independent Examiner's Report to the Trustees of  
Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Independent examiner's report to the trustees of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch**

I report to the charity trustees on my examination of the accounts of Royal Society For The Prevention Of Cruelty To Animals Chiltern Branch (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Haines Watts*

Shaun Brownsmith  
FCA  
Haines Watts  
Chartered Accountants  
Milton House  
Gatehouse Road  
Aylesbury  
Buckinghamshire  
HP19 8EA

Date: 25/10/2021 .....

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		11,834	21,581
Other trading activities	2	79,370	109,230
<b>Total</b>		91,204	130,811
 <b>EXPENDITURE ON</b>			
Raising funds		4,549	3,610
<b>Charitable activities</b>			
General		37,424	58,167
Other		42,877	68,159
<b>Total</b>		84,850	129,936
 <b>NET INCOME</b>		 6,354	 875
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		171,728	170,853
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 178,082	 171,728

The notes form part of these financial statements

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Balance Sheet  
31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	9,008	8,211
<b>CURRENT ASSETS</b>			
Stocks	7	5,000	10,000
Debtors	8	5,249	951
Cash at bank and in hand		170,092	159,106
		180,341	170,057
<b>CREDITORS</b>			
Amounts falling due within one year	9	(11,267)	(6,540)
		169,074	163,517
<b>NET CURRENT ASSETS</b>			
		178,082	171,728
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		178,082	171,728
<b>NET ASSETS</b>			
		178,082	171,728
<b>FUNDS</b>			
Unrestricted funds	10	178,082	171,728
<b>TOTAL FUNDS</b>			
		178,082	171,728

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/2021..... and were signed on its behalf by:



.....  
Mr S Graham - Trustee

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**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.

**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.

**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.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Motor vehicles	- straight line basis over term of lease
Computer equipment	- 33% 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.

**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.

**Hire purchase and leasing commitments**

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

**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.

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**2. OTHER TRADING ACTIVITIES**

	31.12.20	31.12.19
	£	£
Fundraising events	-	1,568
Shop income	49,107	65,495
Door 2 Door	29,965	39,558
Sale of donated goods	298	2,609
	<u>79,370</u>	<u>109,230</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**4. STAFF COSTS**

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

	31.12.20	31.12.19
Admin	<u>3</u>	<u>3</u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	21,581
Other trading activities	<u>109,230</u>
<b>Total</b>	<u>130,811</u>
 <b>EXPENDITURE ON</b>	
Raising funds	3,610
<b>Charitable activities</b>	
General	58,167
Other	<u>68,159</u>
<b>Total</b>	<u>129,936</u>
 <b>NET INCOME</b>	 <u>875</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

**Total funds brought forward** 170,853

**TOTAL FUNDS CARRIED FORWARD** 171,728

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2020	2,002	6,614	7,690	1,045	17,351
Additions	-	-	-	2,695	2,695
	<u>2,002</u>	<u>6,614</u>	<u>7,690</u>	<u>3,740</u>	<u>20,046</u>
At 31 December 2020	2,002	6,614	7,690	3,740	20,046
<b>DEPRECIATION</b>					
At 1 January 2020	2,002	6,024	769	345	9,140
Charge for year	-	270	385	1,243	1,898
	<u>2,002</u>	<u>6,294</u>	<u>1,154</u>	<u>1,588</u>	<u>11,038</u>
At 31 December 2020	2,002	6,294	1,154	1,588	11,038
<b>NET BOOK VALUE</b>					
At 31 December 2020	<u>-</u>	<u>320</u>	<u>6,536</u>	<u>2,152</u>	<u>9,008</u>
At 31 December 2019	<u>-</u>	<u>590</u>	<u>6,921</u>	<u>700</u>	<u>8,211</u>

**7. STOCKS**

	31.12.20 £	31.12.19 £
Stocks	<u>5,000</u>	<u>10,000</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other debtors	73	-
Taxation and social security	5,176	-
VAT	-	951
	<u>5,249</u>	<u>951</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade creditors	4,958	195
Taxation and social security	1,109	752
Other creditors	5,200	5,593
	<u>11,267</u>	<u>6,540</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	171,728	6,354	178,082
	<u>171,728</u>	<u>6,354</u>	<u>178,082</u>
<b>TOTAL FUNDS</b>	<u>171,728</u>	<u>6,354</u>	<u>178,082</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	91,204	(84,850)	6,354
	<u>91,204</u>	<u>(84,850)</u>	<u>6,354</u>
<b>TOTAL FUNDS</b>	<u>91,204</u>	<u>(84,850)</u>	<u>6,354</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	170,853	875	171,728
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>170,853</u>	<u>875</u>	<u>171,728</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,811	(129,936)	875
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>130,811</u>	<u>(129,936)</u>	<u>875</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	170,853	7,229	178,082
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>170,853</u>	<u>7,229</u>	<u>178,082</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	222,015	(214,786)	7,229
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>222,015</u>	<u>(214,786)</u>	<u>7,229</u>

**Royal Society For The Prevention Of  
Cruelty To Animals Chiltern Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.