

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**

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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 25/10/2021 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**

		31.12.20 Unrestricted fund £	31.12.19 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		11,834	21,581
Other trading activities	2	79,370	109,230
Total		91,204	130,811
 EXPENDITURE ON			
Raising funds		4,549	3,610
Charitable activities			
General		37,424	58,167
Other		42,877	68,159
Total		84,850	129,936
 NET INCOME		6,354	875
 RECONCILIATION OF FUNDS			
Total funds brought forward		171,728	170,853
 TOTAL FUNDS CARRIED FORWARD		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 £
FIXED ASSETS			
Tangible assets	6	9,008	8,211
CURRENT ASSETS			
Stocks	7	5,000	10,000
Debtors	8	5,249	951
Cash at bank and in hand		170,092	159,106
		<u>180,341</u>	<u>170,057</u>
CREDITORS			
Amounts falling due within one year	9	(11,267)	(6,540)
NET CURRENT ASSETS		<u>169,074</u>	<u>163,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>178,082</u>	<u>171,728</u>
NET ASSETS		<u>178,082</u>	<u>171,728</u>
FUNDS	10		
Unrestricted funds		<u>178,082</u>	<u>171,728</u>
TOTAL FUNDS		<u>178,082</u>	<u>171,728</u>

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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,581
Other trading activities	<u>109,230</u>
Total	<u>130,811</u>
 EXPENDITURE ON	
Raising funds	3,610
Charitable activities	
General	58,167
Other	<u>68,159</u>
Total	<u>129,936</u>
 NET INCOME	 <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 £
COST					
At 1 January 2020	2,002	6,614	7,690	1,045	17,351
Additions	-	-	-	2,695	2,695
At 31 December 2020	<u>2,002</u>	<u>6,614</u>	<u>7,690</u>	<u>3,740</u>	<u>20,046</u>
DEPRECIATION					
At 1 January 2020	2,002	6,024	769	345	9,140
Charge for year	-	270	385	1,243	1,898
At 31 December 2020	<u>2,002</u>	<u>6,294</u>	<u>1,154</u>	<u>1,588</u>	<u>11,038</u>
NET BOOK VALUE					
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
	£	£	£
Unrestricted funds			
General fund	171,728	6,354	178,082
	<u>171,728</u>	<u>6,354</u>	<u>178,082</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	91,204	(84,850)	6,354
	<u>91,204</u>	<u>(84,850)</u>	<u>6,354</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	170,853	875	171,728
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	130,811	(129,936)	875
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	170,853	7,229	178,082
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	222,015	(214,786)	7,229
TOTAL FUNDS	<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.