

**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**

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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.

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


The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**BALANCE SHEET
31ST DECEMBER 2021**

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

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

The notes form part of these financial statements

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6. TANGIBLE FIXED ASSETS

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

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

7. STOCKS

	31/12/21	31/12/20
	£	£
Stocks	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Other debtors	1,282	73
Taxation and social security	2,212	5,176
	<u>3,494</u>	<u>5,249</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	6,095	4,958
Taxation and social security	187	1,108
Other creditors	2,651	5,200
	<u>8,933</u>	<u>11,266</u>

10. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	178,082	30,715	208,797
	<u>178,082</u>	<u>30,715</u>	<u>208,797</u>
TOTAL FUNDS	<u>178,082</u>	<u>30,715</u>	<u>208,797</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,195	(108,480)	30,715
	<u>139,195</u>	<u>(108,480)</u>	<u>30,715</u>
TOTAL FUNDS	<u>139,195</u>	<u>(108,480)</u>	<u>30,715</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**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 £
Unrestricted funds			
General fund	171,728	6,354	178,082
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	91,204	(84,850)	6,354
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	171,728	37,069	208,797
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	230,399	(193,330)	37,069
TOTAL FUNDS	<u>230,399</u>	<u>(193,330)</u>	<u>37,069</u>

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

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,725	3,000
Legacies	24,398	-
Grants	1,375	8,834
	<hr/> 37,498	<hr/> 11,834
Other trading activities		
Shop income	65,229	49,107
Door 2 Door	35,650	29,965
Sale of donated goods	818	298
	<hr/> 101,697	<hr/> 79,370
Total incoming resources	139,195	91,204
EXPENDITURE		
Other trading activities		
Social security	-	2,270
Pensions	323	380
Fixtures and fittings	197	271
Motor vehicles	385	385
Computer equipment	1,243	1,243
	<hr/> 2,148	<hr/> 4,549
Charitable activities		
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	-
	<hr/> 52,215	<hr/> 31,365
Other		
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
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

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

This page does not form part of the statutory financial statements