

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**

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for the Year Ended 31 December 2022**

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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 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 on27/03/2024..... 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**

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

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

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:



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

7. PURCHASED STOCKS

	31.12.22 £	31.12.21 £
Stocks	5,000	5,000
	<u>5,000</u>	<u>5,000</u>

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 £
Unrestricted funds			
General fund	208,797	5,605	214,402
	<u>208,797</u>	<u>5,605</u>	<u>214,402</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	121,860	(116,255)	5,605
	<u>121,860</u>	<u>(116,255)</u>	<u>5,605</u>
TOTAL FUNDS	<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 £
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>

**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 £
Unrestricted funds			
General fund	139,191	(108,476)	30,715
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	178,082	36,320	214,402
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	261,051	(224,731)	36,320
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,686	11,721
Legacies	-	24,398
Grants	-	1,375
	<hr/>	<hr/>
	9,686	37,494
Other trading activities		
Shop income	76,694	65,229
Door 2 Door	34,276	35,650
Sale of donated goods	1,204	818
	<hr/>	<hr/>
	112,174	101,697
	<hr/>	<hr/>
Total incoming resources	121,860	139,191
EXPENDITURE		
Other trading activities		
Pensions	377	320
Charitable activities		
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
	<hr/>	<hr/>
	66,275	52,214
Other		
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 £
Other		
Brought forward	35,215	44,172
Motor expenses	3,794	3,471
Depreciation of tangible fixed assets	1,782	1,825
	<u>40,791</u>	<u>49,468</u>
Support costs		
Information technology		
Repairs and renewals	(188)	986
Other		
Fixtures and fittings	(123)	-
Governance costs		
Auditors' remuneration for non audit work	1,458	1,386
Accountancy and legal fees	4,799	2,227
Bank interest	2,866	1,875
	<u>9,123</u>	<u>5,488</u>
Total resources expended	<u>116,255</u>	<u>108,476</u>
Net income	<u><u>5,605</u></u>	<u><u>30,715</u></u>