

**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**

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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

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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**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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)
<b>NET CURRENT ASSETS</b>		<u>176,155</u>	<u>208,127</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>	12		
Unrestricted funds		182,438	214,402
<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

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 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	-
	<u>95,821</u>	<u>77,898</u>

**3. SUPPORT COSTS**

	Governance costs
	£
General	8,553
	<u>8,553</u>

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
	<u>30,916</u>	<u>19,211</u>

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

	31.12.23	31.12.22
Average number of employees	<u>3</u>	<u>1</u>

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	<u>-</u>	<u>470</u>	<u>-</u>	<u>304</u>	<u>774</u>
At 31 December 2023	<u>2,002</u>	<u>7,084</u>	<u>7,690</u>	<u>4,044</u>	<u>20,820</u>
<b>DEPRECIATION</b>					
At 1 January 2023	2,002	6,491	1,538	3,740	13,771
Charge for year	<u>-</u>	<u>280</u>	<u>385</u>	<u>101</u>	<u>766</u>
At 31 December 2023	<u>2,002</u>	<u>6,771</u>	<u>1,923</u>	<u>3,841</u>	<u>14,537</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>-</u>	<u>313</u>	<u>5,767</u>	<u>203</u>	<u>6,283</u>
At 31 December 2022	<u>-</u>	<u>123</u>	<u>6,152</u>	<u>-</u>	<u>6,275</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**

<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>	214,402	(31,964)	182,438
	<u>          </u>	<u>          </u>	<u>          </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	-
	<hr/> 95,821	<hr/> 77,898
<b>Charitable activities</b>		
Re-homing income	3,410	-
	<hr/> 123,229	<hr/> 121,860
<b>Total incoming resources</b>		
	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
	<hr/> 89,431	<hr/> 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
	<hr/> 57,209	<hr/> 40,989
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	6,979	6,257
Bank interest	1,574	2,866
	<hr/> 8,553	<hr/> 9,123
Total resources expended	<hr/> 155,193	<hr/> 116,255
<b>Net (expenditure)/income</b>	<hr/> <hr/> (31,964)	<hr/> <hr/> 5,605

This page does not form part of the statutory financial statements