

**RSPCA - MILTON KEYNES AND NORTH BUCKS**

**UNAUDITED**

**AMENDED TRUSTEES' REPORT**

**AND FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 DECEMBER 2023**

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## RSPCA - MILTON KEYNES AND NORTH BUCKS

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### AMENDED REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES, AND ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>Trustees</b>	Mr .E. RBF Vogel – Chair	Appointed Apr 2024
	Ms. G Scott - Chair	Resigned Apr 2024
	Ms Jayne Alison Barclay	Appointed Apr 2024
	Ms Birthe Mortensen	Appointed Apr 2024
	Ms. J Tribach – Secretary	Resigned Apr 2024
	Ms. J Richmond – Treasurer	
	Ms. A. Bull	Appointed May 2024
	Ms. J Kelly	Resigned Apr 2024
	Ms. S Jessop	
	Ms. E. J. Hargreaves	Appointed Feb 2024
	Ms. R. L. Tayler	Appointed Feb 2024
	Ms. S. J. Wooding	Appointed Feb 2024
<b>Charity registered number</b>	275415	
<b>Principal office</b>	63 High Street Newport Pagnell Buckinghamshire MK16 8AT	
<b>Accountants</b>	3 Little Birds Finance Ltd MB #25887 PO Box 480 Sevenoaks TN13 9JY	
<b>Solicitor</b>	Lester Aldridge LLP Alleyn House 23-27 Carlton Crescent Southampton SO15 2EU	

**OUTGOING CHAIRPERSON'S STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Chair Statement**

2023 has been a successful year for the branch, building on the work undertaken in the previous years to ensure the branch has a strong financial base whilst meeting the core objective of providing and investing in animal welfare in the local area. Demand for services continues to grow, with animal and intake and subsequent rehoming numbers increasing again for a further year alongside of the continued provision of welfare services to the local community.

The branch has benefited from support from multiple organisations including Pets at kindly provide the branch with donations of supplies for direct use in caring for the many animals who are helped by the branch. Our partner vets in Milton Keynes and the surrounding areas who continue to support the branch with medical care at a reduced rate and providing appointment spaces for the many animals coming into the branch each week. The branch continues to work with several local supermarkets to facilitate public donation points and the national RSPCA has provided some support to the ongoing Food Bank initiative which Sally Jessop continues to run and provide much needed direct support to the local community.

A significant change for 2023 for the branch was the closure of our Bletchley shop due to falling trade in the local area, I would like to thank the staff, volunteers and customers who supported the shop. Our remaining two shops continue to perform well.

Our aims for 2024 are to continue to rescue, rehabilitate and rehome animals in need across Milton Keynes and North Bucks and to continue to expand and offer additional support for our local community especially those facing financial hardship. In addition, the trustees continue to look to ensure a stable future for the branch and make investments in the branch and staff which will help achieve these goals. To enable us to be successful in this, we will continue to build our network trustees and volunteers, continue to raise awareness of the branch and our activities, and ensure the branch remains financially stable through various fundraising activities.

Reflecting on 2023, I would like to thank everyone who supports the branch in so many ways. The public who donate directly to us, buy from our charity shops, support us at our events and provide homes for many of the animals rescued by the branch. Our many and wonderful volunteers who provide their time to support the branch. Our shop managers and staff, who all not only raise funds for the branch but also support their local communities and socialise the amazing work of the branch. Our animal coordinators who look after and manage the care of all the animals who the branch have rescued and rehomed, often going above and beyond to help animals in need.

Finally, I would like to extend my gratitude and thanks to my fellow trustees who continue to go above and beyond to ensure the branch moves forward. Whilst I am stepping down from my position as a trustee at this AGM, I am pleased to be leaving the branch with a team ready to continue to the great work the branch does, working tirelessly to ensure we were able to continue to keep abandoned and unwanted animals safe and cared for. I wish the new board of trustees every success in their new roles.



Gillian Scott  
Chairperson  
Date 04/28/2024

**INCOMING CHAIRPERSON'S STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Chair Statement**

I am honoured to present my first Chair's statement following my election in April 2024. The last months have seen a period of significant transition and rigorous financial scrutiny for our charity.

Upon assuming my role, one of my immediate priorities was to undertake a comprehensive review of our accounts to ensure that our funds were allocated appropriately and aligned with our strategic objectives.

The financial review, conducted with diligence and transparency, confirmed that our financial practices are robust and our funds are being utilised effectively to support our mission. This review has provided us with valuable insights and reinforced our commitment to maintaining the highest standards of financial stewardship.

I am confident that, with the continued support of our dedicated team and stakeholders, we will build on this solid foundation and navigate the opportunities and challenges ahead with integrity and foresight.



Eric RBF Vogel  
Chairperson

Date 24/06/2024

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**AMENDED TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees present their amended report and financial statements for the year ended 31 December 2023 which replace the originals and are prepared as they were at the date of the original financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document (the RSPCA Branch Rules), the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

**Objectives and activities**

The Charity's objects are the sale of donated goods and other fundraising activities to raise funds for the benefit of animal welfare, neutering and rehoming.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

**Treasurer's Report**

Our branch is in a really good position as at 31<sup>st</sup> December 2023 with rehoming going well and having the finances to help more people care for their animals at home.

**ANIMAL REHOMING FIGURES FOR 2023**

Rehomed      DOGS 13      CATS 555      RABBITS 51      OTHER (G. Pigs and birds) 43      Neutered

571 dogs, cats and rabbits including 207 welfare animals.

Feral cats trapped, neutered, and released 28.

There have been issues with both capacity at veterinary surgeries for neutering, and vaccines are still in short supply. The welfare of the animals comes first and we do not believe they should be confined for long periods waiting for routine procedures therefore, we have rehomed a number of pets with vouchers to cover the cost of vaccination and neutering. This has had an impact on our finances because we do not have agreements with every veterinary surgeon and have not always received any charity discount. We have had special neutering days organised with the veterinary surgeons in our area to try to counteract this extra expenditure.

Total Veterinary fees £144,021 including £8,936 for post adoption vaccination and neutering

Welfare payments in 2022 were £12,991. These payments increased to £35,125 in 2023 plus another £16,655 payments for long term foster animals and £6,123 for assisted adoption animals.

Some of the animals we rescue and rehome have pre-existing problems that require long term regular veterinary care. Many of these animals would have to be euthanased if we did not help with financial support. Some are just very old but still have life to live. Expecting these oldies to either have, or acquire age related problems, we pay for their care too.

We are very lucky to have a large group of fosterers and long-term animal carers who give up their time and also personally finance much of the work they do. We certainly would not be able to help as many animals if we did not have their valuable support.

We hold weekly foodbanks with the local councils for eligible people, supplying food for their pets and we have received grants from both the RSPCA national and local councils to help in this area.

**AMENDED TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Main income**

The overall income for the year was £361,258 compared with £381,306 in 2022. A decrease of £20,048

1. Donations, legacies and grants
  - Donations £20,390 - Regular giving; PayPal giving; donations; virgin money; charities trust
  - RSPCA - door to door donations from HQ £23,094
  - Gift Aid - £4,518
  - Grants - £4,670 – including £994 food bank grant.
  - Pen Sponsorship - £719
2. Other income
  - Shop sales - £218,735 – reduction of £11,991 from 2022 total £230,726
  - Animal Sales - £48,645
  - Fundraising events £9,324
  - Pet insurance commission £7,631
  - Subscriptions £202 from HQ
  - Investment income £13,108

**Expenditure**

The overall expenditure for the year was £392,932 compared with £318,086 in 2022. An increase of £74,846.

We have used some of our capital reserves to replace a building to house new intake and isolation facilities at Great Linford. This was essential as the original building had deteriorated significantly and was not fit for purpose. The cost of the installation was £36,375. We now have 9 cat kennels and 6 isolation pods.

We have employed a branch manager to complement the other staff bringing out total number of employees to 6 at the end of the year. We employed a fundraiser through 2023 however this did not increase our income so the fixed term contract was not renewed.

The majority of the outgoings are veterinary fees which have increased from £113,954 in 2022 to £140,971 in 2023 an increase of £27,017. With the cost-of-living crisis, prices have increased but we have also helped more people and animals this year.

There was a significant amount paid for dilapidations for the Bletchley shop before handing it back to the owners £12,936 with a total cost of repairs and maintenance £19,926. An increase of £18,896.

Other significant cost increases:

- Shop staff costs £82,335 from £57,160 in 2022 an increase of £25,175
- Fundraising costs including our fundraiser £11,074 – an increase of £8,309.

I have to report that we have ended the year with an operating deficit £31,764.

Unrestricted Branch funds on 31st December 2022 stand at £515,350.

Restricted funds £1,815 – The Van purchased in 2018. The restriction will be on the balance sheet until the van depreciates to a zero value.

**AMENDED TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Money in the bank as at 31st December 2023**

**Lloyds - £59,352.54**

**NS & I - £403,000**

**CONTRACTUAL AND MORAL OBLIGATIONS**

**Rent**

- Stony lease ends 25/3/2024 Renewal agreed at £11,000 pa but lease not yet signed
  - Rent £10,000 pa to March 24
  - TOTAL DUE £58,000
  
- Newport break clause 1/4/2024 Continuation agreed at £14,000 pa from 1/4/24
  - Rent £13,000 pa
  - TOTAL DUE £73,250
  - OVERALL £131,250

Other contractual obligations are staff wages and utilities.

Our good financial position is in no small part helped by the numerous donations of food and supplies from different sources including Pets at Home and Amazon and Zooplus. However, our biggest support is from the large number of fosterers, volunteers and donators that help to keep the branch running smoothly.

The main body of the accounts discuss in more detail our charitable activities pursued for the public benefit and the group's structure, governance, and management. It is the policy of the charity that unrestricted funds which have not been designated for a specific purpose, should be maintained at a level between 3- and 6-months expenditure. We consider that reserves at this level will ensure, in the event of a significant drop in funding, we will be able to continue the charities current activities while consideration is given to ways additional funds may be raised. This level of funds has been maintained throughout the year.

I believe we have a strong branch with very committed volunteers who work hard to keep the charity operational. I would like to thank our employees and the many volunteers in addition to the Trustees who willingly give up their time and allow us to operate as economically as we do. They all do a remarkable job and we could not manage without them.

**Achievements and performance**

1. The MK and North Bucks RSPCA Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Milton Keynes and surrounding villages.
2. The objects of the Branch are to promote the work and objectives of the Society - to prevent cruelty, promote kindness and alleviate suffering of all animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.
3. 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 public benefit guidance published by the Commission.



**AMENDED TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Advancement of animal welfare**

1. Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

2. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

**Charitable activities pursued for the public benefit**

1. We support our local Inspector(s) 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. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

2. We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes, which are assessed on an individual basis. We do this through direct contact with the owner and the veterinary surgeons concerned. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. Help is given in urgent or emergency situations in order that owners are able to get their animal seen by a vet. In some cases a proportion of the consultation charge is agreed, but in the most desperate of situations the whole consultation charge may be allowed, or the full cost of euthanasia agreed. The aim is to ensure that no animal is allowed to be left to suffer. Owners of course are usually on benefits, but some are on low income and struggling due to a sudden change of circumstances.

3. When possible, financial commitments permitting, we provide subsidised neutering of companion animals for those in the Branch area on low incomes. We do this by direct contact with owner and veterinary surgeon. This work helps to control dog and cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter companion animals, thereby promoting responsible pet ownership.

4. Animals in our care are vet checked and receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

1. We re-home animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

2. We take in, free of charge, lost animals and take steps to reunite them with owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

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**AMENDED TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Charitable activities pursued for the public benefit (continued)**

3. We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.
4. We offer free animal care advice by providing leaflets on animal care, advice on our website and talking to people at fundraising events. The public benefits through the promotion of responsible petownership.
5. We hold weekly foodbanks with the local councils for eligible people, supplying food for their pets and we have received grants from both the RSPCA national and local councils to help in this area.
6. Within the terms of our governing document, we support the National Society / other RSPCA branches / local animal welfare charities through collaborating on national and local awareness events, supporting the Inspectors and Animal Welfare officers with stray and injured animals and providing funds through our regional headquarters for distribution to other branches as agreed through the regional board.
7. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

**Financial Review (Amended)****Classification of funds and reserves policy and future plans**

The RSPCA MK & North Bucks income and reserves are of two types – restricted and unrestricted.

Restricted funds are funds, and any reserves arising from them, that a donor gives for a closely defined purpose or that, exceptionally, arise from a contract whose terms cause it to be deemed a restricted fund. Each such fund must be accounted for separately and must only be spent for the specified purpose.

Unrestricted funds are not subject to such restrictions. Grants given with a general statement of their purpose and/or the donor's wishes are unrestricted, as is income from most contracts. Unrestricted funds are divided into two:

General funds:	These comprise the day-to-day operating funds of The RSPCA MK & North Bucks branch and may be spent on any purpose that furthers the objects of the charity.
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Designated funds:	These are sums voluntarily set aside by the trustees for particular uses.
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The RSPCA MK & North Bucks aims to maintain a general reserve equivalent to at least six months' expenditure to ensure that the charity is able to meet its regular commitments, including salaries and rent, rates and utilities. A general reserve is also necessary because of the uncertainty of income from year to year and the uneven occurrence of its receipt during the year, as well as to provide cover against the risk of unforeseen commitments and liabilities arising.

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**AMENDED TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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Designated reserves are reviewed annually and currently consist of:

- Development fund. The development fund will support the branch expansion plans.
  - A new facility which will operate as an education centre, storage for donated foods, sorting office for donated goods and retail outlet in the New Bradwell Area of Milton Keynes where we currently do not have a significant presence. The facility will be available as of August 2024 and anticipated opening date of September 2024. With the addition of this facility, we can strengthen our welfare projects, education projects, hosting local events and also assist with our food bank initiatives through the direct relationship with the local community.
  - Expansion of retail outlets in the branch area as per our retail strategy (e.g. Brooklands and Central Milton Keynes) to ensure we have presence across the areas and expand our local reach for animal welfare projects and income streams.

The new facilities will promote the animal welfare programs and secure additional income streams for the benefit of the charity. The total fund at 31 December 2023 is £100,000. Our development fund is based on a 3-year strategy and forecasted spend is as follows:

- 2024 - £50,000
- 2025 - £30,000
- 2026 - £20,000
- A designated fund for the establishment of a dedicated facility as our current cattery is situated at a private property posing a long-term risk. The total of this designated fund at 31 December 2023 was £170,000. The forecasted cost of the new facility will be £750,000 and the Trustees will review the fund each financial year and assign necessary funds to reach the target by the end of 2027 and seek 50% match funding from National RSPCA and Local Government grants.
- A Contingency fund, which was established to ensure that there were sufficient funds to meet any unexpected occurrence. The trustees determined that fund should be £45,000.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks

**Structure, governance and management**

The Milton Keynes & North Bucks RSPCA is an unincorporated charity and was registered on 5 April 1978. The charity operates as an independent branch subject to the National RSPCA branch rules (18 February 2009).

A committee governs the branch and are elected every AGM. Committee members are the Trustees of the branch. Trustees are informed of their responsibilities prior to their acceptance of the role.

The Trustees hold meetings every month or bi-monthly and discuss any arising issues and vote for the best solutions. Day-to-day running of the animal centre is delegated to the Animal Coordinators, and the day-to-day running of the shops is delegated to the shop managers.

**AMENDED TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Structure, governance and management (continued)**

The Trustees actively review financial and operational matters affecting the branch and ensure that procedures are in place to comply with legal requirements and to prevent loss of income through fraud and error.

**Statement of Trustees' Responsibilities**

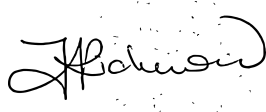
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on its behalf by:



**J Richmond**

Treasurer Trustee

Date 24/06/2024

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Independent examiner's report to the Trustees of RSPCA - Milton Keynes and North Bucks**

I report to the Trustees on my examination of the amended financial statements of RSPCA - Milton Keynes and North Bucks (the Charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the Trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.



**N Couldridge**

Accountant

Date 25/06/2024

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

		<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>	<i>Total Funds restated</i>
	<b>Note</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Income from:</b>					
Donations, legacies, and grants	3	-	53,391	53,391	96,742
Charitable activities	4	-	294,759	294,759	279,999
Other trading activities	5	-	-	-	255
Investments	6	-	13,108	13,108	4,310
<b>Total income</b>		<b>-</b>	<b>361,258</b>	<b>361,258</b>	<b>381,306</b>
<b>Expenditure on:</b>					
Raising funds	7	-	180,934	180,934	145,450
Charitable activities	8	765	211,997	212,762	17,636
<b>Total expenditure</b>		<b>765</b>	<b>392,932</b>	<b>393,697</b>	<b>318,086</b>
<b>Net movement in funds</b>		<b>(765)</b>	<b>(31,674)</b>	<b>(32,439)</b>	<b>63,220</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,580	547,024	549,604	486,384
Net movement in funds		(765)	(31,674)	(32,439)	63,220
<b>Total funds carried forward</b>		<b>1,185</b>	<b>515,350</b>	<b>517,165</b>	<b>549,604</b>

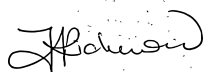
The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

**AMENDED BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	45,055	15,135
Investments	14	403,000	462,000
		<u>44,055</u>	<u>477,135</u>
<b>Current assets</b>			
Debtors	15	34,030	33,175
Cash at bank and in hand		59,753	66,841
		<u>93,783</u>	<u>100,016</u>
Creditors: amounts falling due within one year	16	(24,673)	(27,547)
<b>Net current assets/(liabilities)</b>		<u>69,110</u>	<u>72,470</u>
<b>Total assets less current liabilities</b>		<u>517,165</u>	<u>549,604</u>
Creditors: amounts falling due after one year		-	-
Provisions for liabilities		-	-
<b>Total net assets/ (liabilities)</b>		<u><u>517,165</u></u>	<u><u>549,604</u></u>
<b>Charity funds</b>			
Restricted funds		1,815	2,580
General funds		200,350	547,024
Designated Funds	21	315,000	-
Total unrestricted funds		<u>515,350</u>	<u>547,024</u>
<b>Total funds</b>		<u><u>517,165</u></u>	<u><u>549,604</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**J Richmond**

Trustee

Date: 24/06/2024

The notes on pages 12 to 25 form part of these financial statements.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1. Charity Information**

RSPCA - Milton Keynes and North Bucks is a registered charity in England and Wales and is unincorporated. It meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The address of the principal office is 4 Church Street Milton Keynes MK11 1BD.

**2. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

- a. The financial statements have been prepared in accordance with the RSPCA branch rules, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**b. Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**c. Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.



**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**d. Income resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**e. Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Fundraising costs are those incurred in seeking voluntary contributions.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**f. Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**g. Allocation of support and governance costs**

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include office costs, management, and governance costs which the support the general running costs of the charity.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination fees and legal fees together with an apportionment of overhead and support costs.

Support and Governance costs are allocated to charitable activities in proportion to the direct charitable expenditure on that activity, where the charity considers that support costs are incurred as part of the delivery of that activity.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**h. Pension**

The Charity operates a defined contribution scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**i. Operating leases**

The Charity classifies the rental lease as an operating lease; the title to the building remains with the lessor.

Rental charges are charged on a straight-line basis over the term of the lease.

**j. Tangible fixed assets and depreciation**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Motor vehicles	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Computer equipment	-	25% reducing balance
Buildings	-	10% straight line

**k. Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**l. Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**m. Stocks**

The majority of stock on hand is donated goods of nil value.  
The remaining stock for resale is of immaterial value and therefore not accounted for.

**n. Cash at bank and in hand**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**o. Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**p. Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

## 2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates, and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3. Donations, legacies, and grants

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2023 £	2023 £	2023 £	2022 £
Donations	-	24,908	24,908	13,838
Sponsorship of Pens	-	719	719	977
Legacies	-	-	-	-
Grants	-	4,670	4,671	58,709
Government Grants	-	-	-	-
RSPCA - Door to Door	-	23,094	53,391	23,218
<b>Total</b>	-	53,391	53,391	96,742

In 2022, all income from donations, legacies and grants was attributable to unrestricted funds.

## 4. Charitable Activities

	Restricted funds	Unrestricted funds	Total funds	Total funds
	2023 £	2023 £	2023 £	2022 £
Fundraising Events	-	9,324	9,324	6,393
Shop Income from New Goods	-	2,986	2,986	3,918
Shop Income from Donated Goods inc. Gift Aid	-	215,749	215,749	226,808
Other Income from donated good inc. Gift Aid	-	10,223	10,223	-
Income from Animal Sales	-	48,645	48,645	35,729
Pet Insurance Sales	-	7,631	7,631	6,844
Subscriptions Received	-	202	202	306
<b>Total</b>	-	294,759	294,759	279,999

In 2022, all income from charitable activities was attributable to unrestricted funds.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**5. Other Trading Income**

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
Insurance Claim	-	-	-	255
<b>Total</b>	-	-	-	<b>255</b>

In 2022, other trading income was attributable to unrestricted funds.

**6. Investment**

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
Income from investments	-	13,108	<b>13,108</b>	4,310
<b>Total</b>	-	13,108	<b>13,108</b>	<b>4,310</b>

In 2022, all investments were attributable to unrestricted funds.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**7. Cost of Raising Funds**

		Restricted funds	Unrestricted funds	Total funds	Total funds restated
	Note	2023 £	2023 £	2023 £	2022 £
Shop Costs - Other Office Costs		-	2,047	<b>2,047</b>	7,565
Shop Costs - Rent and Rates		-	44,340	<b>44,340</b>	47,962
Shop Costs - Light and heat		-	4,886	<b>4,886</b>	5,009
Shop Costs - Repairs and Maintenance		-	19,926	<b>19,926</b>	1,030
Shop Costs - Insurance		-	1,066	<b>1,066</b>	1,729
Shop Costs - Purchases		-	4,587	<b>4,587</b>	4,063
Shop Staff Costs inc. Training	11	-	82,335	<b>82,335</b>	57,160
Shop Payment Charges		-	3,500	<b>3,500</b>	3,087
Depreciation of Shop Assets		-	1,844	<b>1,844</b>	2,468
Loss on Disposal of Shop Assets		-	424	<b>424</b>	47
Support Costs	9	-	4,649	<b>4,649</b>	11,378
Fundraising Costs and Advertising		-	256	<b>256</b>	1,187
Fundraising Staff Costs	11	-	11,074	<b>11,074</b>	2,765
<b>Total</b>		-	180,934	<b>180,934</b>	145,450

In 2022, all the costs of raising fund were attributable to unrestricted funds.

The increase in Shop Costs for Repairs and Maintenance is due to the closure of the Bletchley shop requiring 'making good costs' at the end of lease.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**8. Charitable Activities Expenditure**

		<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Total funds restated</b>
	<b>Note</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2022 £</b>
Staff Costs	11	-	41,889	<b>41,889</b>	26,169
Animal Food and Supplies		-	7,356	<b>7,356</b>	2,772
Premises Costs		-	4,384	<b>4,384</b>	2,384
Vet Fees and Medications		-	49,521	<b>49,521</b>	105,083
Animal Rehoming Costs			94,500	<b>94,500</b>	13,608
Depreciation of Assets		765	4,098	<b>4,098</b>	2,577
Loss on disposal of Assets		-	89	<b>89</b>	-
Repairs and Maintenance		-	-	<b>-</b>	2,688
Branch contribution		-	1,378	<b>1,378</b>	551
Motor and Travel Costs		-	3,894	<b>3,894</b>	3,643
Charitable Activity Admin Costs		-	950	<b>950</b>	1,783
Support Costs	9	-	4,730	<b>4,730</b>	11,378
<b>Total</b>		<b>765</b>	<b>211,997</b>	<b>212,762</b>	<b>172,636</b>

In 2022, £171,616 of expenditure on charitable activities was attributable to the unrestricted fund and the remaining £1,020 was attributable to the restricted fund.

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**9. Support Costs**

		<b>Raising Funds</b>	<b>Charitable Activities</b>	<b>Total Costs</b>	<b>Basis</b>
	<b>Note</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2023 £</b>	<b>2023</b>
Governance	10	3,647	3,647	<b>7,293</b>	<i>Equal distribution</i>
General Admin Costs		531	531	<b>1,062</b>	<i>Equal distribution</i>
Insurance		471	471	<b>942</b>	<i>Equal distribution</i>
Hospitality		-	55	<b>55</b>	<i>Direct Allocation</i>
<b>Total</b>		<b>4,649</b>	<b>4,703</b>	<b>9,352</b>	

**9.1 Support Costs (prior year)**

		<b>Raising Funds</b>	<b>Charitable Activities</b>	<b>Total Costs</b>	<b>Basis</b>
	<b>Note</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2022</b>
Governance	10	9,902	9,902	19,804	<i>Equal distribution</i>
General Admin Costs		715	715	1,430	<i>Equal distribution</i>
Insurance		730	730	1,461	<i>Equal distribution</i>
Hospitality		31	31	61	<i>Equal distribution</i>
<b>Total</b>		<b>11,378</b>	<b>11,378</b>	<b>22,756</b>	

**10. Governance**

	<b>2023 £</b>	<b>2022 £</b>
Accountant and Examiner Fees	<b>2,520</b>	1,449
Bank Fees	<b>911</b>	1,055
Legal & Professional Fees	<b>2,150</b>	568
Management Consultant	<b>1,667</b>	16,667
Trustee Meetings and Expenses	<b>46</b>	66
<b>Total</b>	<b>7,293</b>	<b>19,804</b>



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**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**11. Staff Costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>120,414</b>	<b>85,999</b>
Redundancy Pay	<b>8,934</b>	<b>-</b>
<b>Total</b>	<b><u>129,348</u></b>	<b><u>85,999</u></b>

The average number of persons employed by the Charity during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Number of employees	<b><u>8</u></b>	<b><u>8</u></b>

No employee received remuneration amounting to more than £60,000 in either year.

On closure of the Bletchley Shop the long-term manager received redundancy payment of £8,934.30.

A new branch manager was recruited in July 2023.

**12. Trustees' remuneration and expenses**

None of the trustees received any remuneration during the year (2022 - £NIL).

During the year ended 31 December 2023, trustee expenses of £119 have been incurred (2022 - £6,548).

## RSPCA - MILTON KEYNES AND NORTH BUCKS

### AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

#### 13. Tangible fixed assets

	Motor Vehicles £	Fixtures and Fittings £	Computer Equipment £	Buildings £	Total £
<b>Cost or valuation</b>					
At 1 January 2023	10,092	70,301	5,678	-	85,445
Additions	-	-	-	36,375	1,151
Disposals	-	(11,516)	(573)	-	(525)
<b>At 31 December 2023</b>	<b>10,092</b>	<b>58,785</b>	<b>5,105</b>	<b>36,375</b>	<b>86,071</b>
<b>Depreciation</b>					
At 1 January 2023	7,032	60,578	3,326	-	70,936
Eliminated on disposal	-	(11,169)	(408)	-	(11,576)
Charge for the year	765	2,433	622	2,122	5,942
<b>At 31 December 2023</b>	<b>7,797</b>	<b>51,843</b>	<b>3,541</b>	<b>2,122</b>	<b>65,302</b>
<b>Net Book Value</b>					
At 1 January 2023	3,060	9,723	2,465	-	15,135
<b>At 31 December 2023</b>	<b>2,295</b>	<b>6,942</b>	<b>2,352</b>	<b>34,253</b>	<b>45,055</b>

Work on building and installing new pens for the cattery at Great Linford was completed in May 2023.

#### 14. Investments

	Other fixed asset investments £
<b>Cost or valuation</b>	
At 1 January 2023	462,000
Movement in the year	(59,000)
At 31 December 2023	<b>403,000</b>
<b>Net Book Value</b>	
At 1 January 2023	462,000
At 31 December 2023	<b>403,000</b>

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**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**15. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	<b>19,372</b>	12,780
Other Debtors	<b>9,759</b>	8,867
Prepayments and accrued income	<b>4,898</b>	11,528
<b>Total</b>	<b>34,030</b>	33,175

**16. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	<b>16,439</b>	24,053
Other Creditors	<b>3,350</b>	1,017
Accruals and deferred income	<b>4,884</b>	2,477
<b>Total</b>	<b>24,673</b>	27,574

**17. Retirement benefit schemes**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

**18. Financial instruments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Financial Assets</b>		
Financial assets measured at fair value through income and expenditure	<b>59,753</b>	66,841
<b>Total</b>	<b>59,753</b>	66,841

**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**19. Summary of Funds (Amended)**

	Note	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2023 £
General Funds		547,024	361,258	(392,932)	(315,000)	200,350
Designated Funds	21	-	-	-	315,000	315,000
Restricted funds		2,580	-	(765)	-	1,815
		<b>549,604</b>	<b>361,258</b>	<b>(393,697)</b>	<b>-</b>	<b>517,165</b>

Designated Funds are ring-fenced funds which were transferred from general funds as they were no longer deemed general because of agreed changes to the funding priorities. The designated funds will be used to support specific initiatives. See note 21.

**20. Analysis of Net Assets between funds (Amended)**

	Restricted funds 2023 £	General funds 2023 £	Designated funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,815	43,240	-	45,055
Fixed asset investments	-	88,000	315,000	403,000
Current assets	-	93,783	-	93,783
Creditors due within one year	-	(24,673)	-	(24,673)
<b>Total</b>	<b>1,815</b>	<b>515,350</b>	<b>315,000</b>	<b>517,165</b>

**20.1 Analysis of Net Assets between funds (prior year)**

	Restricted funds 2022 £	General funds 2022 £	Designated funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,580	12,555	-	15,135
Fixed asset investments	-	462,000	-	462,000
Current assets	-	100,016	-	100,016
Creditors due within one year	-	(14,613)	-	(14,613)
<b>Total</b>	<b>2,580</b>	<b>547,024</b>	<b>-</b>	<b>549,604</b>

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**AMENDED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**21: Designated Funds (Amendment)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Development Fund	100,000	-
Dedicated Facility Fund	170,000	-
Contingency Fund	45,000	-
<b>Total</b>	<b>315,000</b>	<b>-</b>

Development Fund

This fund is used to expand our facilities to promote the charity and to fund the investigation of new income streams for the benefit of the charity.

Dedicated Facility Fund

This fund is used to setup a dedicated cattery facility and back office to manage our animal welfare programs, provide holding pens for cats and small animals and coordinate our animal rehoming activities.

Contingency Fund

This fund was established to ensure that there are sufficient funds to meet the RSPCA MK and North Bucks obligations should the charity cease to operate. The balance on this fund is reviewed annually.

**22. Lease Commitments**

Total future minimum lease payments under the current operating lease are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Not later than one year	20,833	38,000
Later than one and not later than five years	88,542	5,750
<b>Total</b>	<b>109,375</b>	<b>43,750</b>


**23. Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

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# Certificate of Completion

 **RSPCA MK and N Bucks Amended Charity** ID: 750fb569-5a1f-4766-8da6-b53323b63dc4  
**Annual Report 31 Dec 2023 Accountant**  
**covering letter.pdf**

SIGN REQUEST ISSUED: **Jun 24, 2024**  
12:35 AM UTC

REQUESTED BY:  
**Leanne McGall**  
info@3littlebirdsfinance.co.uk

STATUS:  
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on 25 Jun, 2024, 12:22 PM UTC


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