

WORLD'S POULTRY SCIENCE ASSOCIATION - UK BRANCH
ACCOUNTS FOR YEAR ENDED 31ST DECEMBER, 2023

PROFIT AND LOSS ACCOUNT

INCOME	2023	2022
Interest	252	43
Membership	5,029	6,109
Dividends	19,900	19,318
Royalties	74	56
Grant	296	2,000
Other Income	-	-
	25,551	27,526
EXPENDITURE		
WPSA Levies	3,108	2,765
Travel Expenses- Council	-	-
Secretary, Treasurer & Webmaster	4,725	4,725
Accountancy Fee	413	394
Postages, Stationery & Sundries	70	70
BPS Publication Costs	2,000	2,000
Spring Meeting	3,540	108
Prizes & Awards	10,375	15,213
Depreciation	15	20
Website Charges	645	641
	24,891	25,936
BRANCH SURPLUS 2023	660	1,590

SYMPOSIUM ACCOUNT

	2023	2022
Income	19,308	38,705
Expenditure	5,975	37,389
NET SURPLUS 2023	13,333	1,316
Balance Sheet at 31st December, 2023		
ASSETS	2023	2022
Equipment	135	150
Charifund -at cost (23,275 Income Units & 468 Accum.) (Market Value £474,356)	259,309	259,309
Royal Bank of Scotland Branch Symposium	33,248 26,632	19,648 26,205 -
	319,324	305,312
LIABILITIES		
Creditors	394	375
Reserves-		
Brought Forward	304,937	
Add: Increase in Year	13,993	
	318,930	304,937
	319,324	305,312

NOTES: As a registered Charity, the UK Branch of the Association is not liable to taxation on investment income, capital gains or corporation tax but is liable for VAT.

REPORT TO THE MEMBERS: I have examined the accounts of the WPSA UK Branch for the year to 31st December, 2023

The Charity's Trustees are responsible for the preparation of the accounts. The Charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993(the act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43(3) a of the Act)

Follow the procedures laid down in the general directions given by the Charity Commissioner

State whether any particular matters have come to my attention.

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. the procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, no matter has come to my attention

1) Which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 41 of the 1993 act and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the act.

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Little
1 Masonhill Place
Ayr, Scotland.
KA7 3PA

17th February 2024

