

**REGISTERED CHARITY NUMBER: 1102393**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 30 April 2022  
for  
The Friends of RSPCA Millbrook Animal  
Centre**

**Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA**

**The Friends of RSPCA Millbrook Animal  
Centre**

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for the Year Ended 30 April 2022**

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**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 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 charity was set up by a charitable deed dated 23 July 2003 with the objective of applying all or part of the income to further the charitable work of the Millbrook Animal Establishment.

**Significant activities**

The principal fund raising activity of the animal centre is a gala day and donations made by the public.

The funds raised are used to promote kindness and prevent or suppress cruelty to animals.

The charity also pays for a dog behaviourist for animals in their care.

Due to the Covid-19 pandemic the charity was unable to have a gala day during the year to 30 April 2022

**Public benefit**

The trustees have taken The Charity Commission's specific and general on public benefit into consideration in preparing their statement on public benefit contained within this trustees' annual report.

**FINANCIAL REVIEW**

**Principal funding sources**

The charity received income from activities, donations and interest of £35,942 (2021 - £18,098) which is the total incoming resources.

Total expenditure incurred was £14,608 (2021 - £44,657) that left net incoming resources for the year of £21,334 (2021 - net outgoing resources of £26,559).

The trustees' applied and shall continue to apply all accumulations of the income to charitable causes after making such provision for all expenditure on trust administration.

**Reserves policy**

The unrestricted funds reserve at 30 April 2022 amounted to £168,513 (2021 - £147,179).

It is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provided financial flexibility throughout the year.

**FUTURE PLANS**

The charity will continue to pursue its objectives as stated above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1102393

**The Friends of RSPCA Millbrook Animal  
Centre**

**Report of the Trustees  
for the Year Ended 30 April 2022**

**Principal address**

Millbrook Animal Centre  
Guildford Road  
Chobham  
Surrey  
GU24 8EH

**Trustees**

S Walters  
J Huston  
C Hanks  
C Unsworth  
G Gower  
E Wood  
L Graveling

**Independent Examiner**

A C Carpenter  
FCA  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

Approved by order of the board of trustees on 20 January 2023 and signed on its behalf by:

  
Susannah Walters (Jan 24, 2023 09:39 GMT)

S Walters - Trustee

**Independent Examiner's Report to the Trustees of  
The Friends of RSPCA Millbrook Animal  
Centre**

**Independent examiner's report to the trustees of The Friends of RSPCA Millbrook Animal Centre**

I report to the charity trustees on my examination of the accounts of The Friends of RSPCA Millbrook Animal Centre (the Trust) for the year ended 30 April 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').

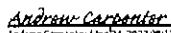
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.

  
Andrew Carpenter (Jan 24, 2023 09:11 GMT)

A C Carpenter  
FCA  
Barnbrook Sinclair  
Chartered Accountants  
Chancery House  
30 St Johns Road  
Woking  
Surrey  
GU21 7SA

20 January 2023

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Activities  
for the Year Ended 30 April 2022**

	Notes	30/4/22 Unrestricted fund £	30/4/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		35,446	14,431
Other trading activities	3	483	3,588
Investment income	4	13	79
<b>Total</b>		<u>35,942</u>	<u>18,098</u>
 <b>EXPENDITURE ON</b>			
Raising funds		13,978	44,027
Other		630	630
<b>Total</b>		<u>14,608</u>	<u>44,657</u>
<b>NET INCOME/(EXPENDITURE)</b>		21,334	(26,559)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		147,179	173,738
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>168,513</u></u>	<u><u>147,179</u></u>

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal  
Centre**

**Statement of Financial Position  
30 April 2022**

	Notes	30/4/22 Unrestricted fund £	30/4/21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		168,513	147,179
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		168,513	147,179
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		168,513	147,179
		<hr/>	<hr/>
<b>NET ASSETS</b>		168,513	147,179
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	6		
Unrestricted funds		168,513	147,179
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		168,513	147,179
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2023 and were signed on its behalf by:

*Susannah Walters*  
Susannah Walters (Jun 24, 2023 08:33 GMT)

S Walters - Trustee

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements  
for the Year Ended 30 April 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.

**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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the charity's statement of financial position when the charity becomes party to the contractual provisions of the Instrument.

Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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 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. OTHER TRADING ACTIVITIES**

	30/4/22	30/4/21
	£	£
Dog show	130	-
Other income	353	3,588
	483	3,588
	483	3,588

**4. INVESTMENT INCOME**

	30/4/22	30/4/21
	£	£
Deposit account interest	13	79
	13	79
	13	79

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**6. MOVEMENT IN FUNDS**

	At 1/5/21	Net movement in funds	At 30/4/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	147,179	21,334	168,513
	147,179	21,334	168,513
<b>TOTAL FUNDS</b>	147,179	21,334	168,513

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	35,942	(14,608)	21,334
	35,942	(14,608)	21,334
<b>TOTAL FUNDS</b>	35,942	(14,608)	21,334

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/5/20 £	Net movement in funds £	At 30/4/21 £
<b>Unrestricted funds</b>			
General fund	173,738	(26,559)	147,179
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,738</u>	<u>(26,559)</u>	<u>147,179</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	18,098	(44,657)	(26,559)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,098</u>	<u>(44,657)</u>	<u>(26,559)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/20 £	Net movement in funds £	At 30/4/22 £
<b>Unrestricted funds</b>			
General fund	173,738	(5,225)	168,513
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,738</u>	<u>(5,225)</u>	<u>168,513</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 £
<b>Unrestricted funds</b>			
General fund	54,040	(59,265)	(5,225)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,040</u>	<u>(59,265)</u>	<u>(5,225)</u>

**The Friends of RSPCA Millbrook Animal  
Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**The Friends of RSPCA Millbrook Animal  
Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	30/4/22 £	30/4/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	35,446	14,431
<b>Other trading activities</b>		
Dog show	130	-
Other income	353	3,588
	483	3,588
<b>Investment income</b>		
Deposit account interest	13	79
<b>Total incoming resources</b>	35,942	18,098
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donation to head office	-	10,000
General expenses	898	1,440
Dog Behaviour & training	793	5,203
Veterinary costs	3,925	692
Equipment renewals	6,105	5,158
Goat pen	-	8,075
Storage shed	-	8,500
Payments to owners	-	4,100
Staff training	2,257	859
	13,978	44,027
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	630	630
<b>Total resources expended</b>	14,608	44,657
<b>Net income/(expenditure)</b>	21,334	(26,559)

This page does not form part of the statutory financial statements