

**Report of the Trustees and
Financial Statements
for the Year Ended 30 April 2023
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 2023**

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**The Friends of RSPCA Millbrook Animal
Centre**

**Report of the Trustees
for the Year Ended 30 April 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 April 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 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.

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 £31,486 (2022 - £35,942) which is the total incoming resources.

Total expenditure incurred was £48,589 (2022 - £14,608) that left net outgoing resources for the year of £17,103 (2022 - net incoming resources of £21,334).

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 2023 amounted to £151,410 (2022 - £168,513).

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

Principal address

Millbrook Animal Centre
Guildford Road
Chobham
Surrey
GU24 8EH

**The Friends of RSPCA Millbrook Animal
Centre**

**Report of the Trustees
for the Year Ended 30 April 2023**

Trustees

S Walters

J Huston

C Hanks

C Unsworth

G Gower

E Wood (resigned 24/4/2023)

L Graveling

J E Douglas (appointed 27/2/2023)

Independent Examiner

A C Carpenter

Barnbrook Sinclair

Chartered Accountants

Chancery House

30 St Johns Road

Woking

Surrey

GU21 7SA

Approved by order of the board of trustees on 16 June 2023 and signed on its behalf by:

Susannah Walters

Susannah Walters (Jun 22, 2023 08:40 GMT+1)

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 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.

A C Carpenter
A C Carpenter (Jun 22, 2023 11:27 GMT+1)

A C Carpenter

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

16 June 2023

**The Friends of RSPCA Millbrook Animal
Centre**

**Statement of Financial Activities
for the Year Ended 30 April 2023**

	Notes	30/4/23 Unrestricted fund £	30/4/22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,323	35,446
Other trading activities	3	13,875	483
Investment income	4	288	13
Total		31,486	35,942
 EXPENDITURE ON			
Raising funds		47,929	13,978
Other		660	630
Total		48,589	14,608
 NET INCOME/(EXPENDITURE)		(17,103)	21,334
 RECONCILIATION OF FUNDS			
Total funds brought forward		168,513	147,179
 TOTAL FUNDS CARRIED FORWARD		151,410	168,513

The notes form part of these financial statements

**The Friends of RSPCA Millbrook Animal
Centre**

**Statement of Financial Position
30 April 2023**

	Notes	30/4/23 Unrestricted fund £	30/4/22 Total funds £
CURRENT ASSETS			
Cash at bank		151,410	168,513
NET CURRENT ASSETS		151,410	168,513
TOTAL ASSETS LESS CURRENT LIABILITIES		151,410	168,513
NET ASSETS		151,410	168,513
FUNDS	6		
Unrestricted funds		151,410	168,513
TOTAL FUNDS		151,410	168,513

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2023 and were signed on its behalf by:

Susannah Walters
Susannah Walters (Jun 22, 2023 08:40 GMT+1)

S Walters - Trustee

**The Friends of RSPCA Millbrook Animal
Centre**

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

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 2023**

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

	30/4/23	30/4/22
	£	£
Dog show	4,852	130
Easter & Christmas fayre	6,458	-
Other income	2,565	353
	<u>13,875</u>	<u>483</u>

4. INVESTMENT INCOME

	30/4/23	30/4/22
	£	£
Deposit account interest	<u>288</u>	<u>13</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

6. MOVEMENT IN FUNDS

	At 1/5/22	Net movement in funds	At 30/4/23
	£	£	£
Unrestricted funds			
General fund	168,513	(17,103)	151,410
	<u>168,513</u>	<u>(17,103)</u>	<u>151,410</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,486	(48,589)	(17,103)
	<u>31,486</u>	<u>(48,589)</u>	<u>(17,103)</u>

**The Friends of RSPCA Millbrook Animal
Centre**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

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

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

	At 1/5/21 £	Net movement in funds £	At 30/4/23 £
Unrestricted funds			
General fund	147,179	4,231	151,410
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>147,179</u>	<u>4,231</u>	<u>151,410</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,428	(63,197)	4,231
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,428</u>	<u>(63,197)</u>	<u>4,231</u>

**The Friends of RSPCA Millbrook Animal
Centre**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2023**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

**The Friends of RSPCA Millbrook Animal
Centre**

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2023**

	30/4/23 £	30/4/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,323	35,446
Other trading activities		
Dog show	4,852	130
Easter & Christmas fayre	6,458	-
Other income	2,565	353
	13,875	483
Investment income		
Deposit account interest	288	13
	288	13
Total incoming resources	31,486	35,942
EXPENDITURE		
Raising donations and legacies		
General expenses	179	898
Dog Behaviour & training	4,695	793
Veterinary costs	4,259	3,925
Equipment renewals	9,435	6,105
Storage shed	6,200	-
Generator	3,516	-
Compound	18,000	-
Staff training	1,645	2,257
	47,929	13,978
Support costs		
Governance costs		
Accountancy and legal fees	660	630
	660	630
Total resources expended	48,589	14,608
Net (expenditure)/income	(17,103)	21,334

This page does not form part of the statutory financial statements

The Friends of the RSPCA Millbrook Animal Centre
Guildford Road, Chobham, Surrey, GU24 8EH

16 June 2023

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

Dear Sirs

**THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE
ACCOUNTS TO 30 APRIL 2023**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other officials of the charity, the following representations given to you in connection with your work on the charity's accounts for the period to 30 April 2023.

1. We acknowledge as the board of trustees our responsibilities under the Charities Act 2011 for preparing accounts which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your work and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
2. In our opinion, the balance sheet includes all cash and bank accounts and all other assets and, on realisation in the ordinary course of business, the current assets in the accounts are expected to produce not less than the net book amounts at which they are stated.
3. All assets were free from any lien, encumbrance or charge except as disclosed.
4. The amounts stated in the accounts as provision for liabilities, losses and diminution in the value of assets are, in our opinion, sufficient and reasonable for those purposes.
5. All income which arose up to the date of the accounts has been brought into account.
6. There have been no events since the balance sheet date which require adjustment or disclosure in the accounts. We have no plans that may materially affect the stated value or classification of assets and liabilities.
7. At the balance sheet date there were no contingent liabilities of a material amount and no litigation in progress, pending or threatened, other than as disclosed or provided in the accounts.
8. In our opinion, the charity is entitled to exemption from the requirements for a statutory audit.

Yours faithfully

Susannah Walters
Susannah Walters (Jun 22, 2023 08:40 GMT+1)

.....
Trustee

Approved by the board and signed on its behalf.











Friends of RSPCA Millbrook 2023 accounts pack

Final Audit Report

2023-06-22

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-  Signer andrew.carpenter@barnbrooksincclair.com entered name at signing as A C Carpenter
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