REGISTERED CHARITY NUMBER: 1102393

Report of the Trustees and

Financial Statements

for the Year Ended 30 April 2026

for

The Friends of RSPCA Millbrook Animal Centre

Wilson Partners Limited
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

The Friends of RSPCA Millbrook Animal Centre

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The Friends of RSPCA Millbrook Animal Centre

Report of the Trustees for the Year Ended 30 April 2026

The trustees present their report with the financial statements of the charity for the year ended 30 April 2026. 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 fun dog show 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 £35,411 (2025 - £26,360) which is the total incoming resources.

Total expenditure incurred was £20,083 (2025 - £34,640) that left net incoming resources for the year of £15,328 (,2025 - net outgoing resources of 8,280).

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 2026 amounted to £157,567 (2024 - £142,239).

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 2026

Trustees
J Huston (resigned 13/12/2025)
C Hanks
C Unsworth
G Gower
L Graveling
J E Douglas
L Nixey
C E Jones (appointed 15/12/2025)
O M Whiteway (appointed 9/10/2025)

Independent Examiner
A C Carpenter
Wilson Partners Limited
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

Approved by order of the board of trustees on 11 June 2026 and signed on its behalf by:

Gina Gower
5F7D0000-AA7F-AAB9-8DCB-08DEC78F964E

G Gower - 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 2026.

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

5F7D0000-AA7F-AAB9-8DE5-08DEC78F964E

A C Carpenter

Wilson Partners Limited
Chancery House
30 St Johns Road
Woking
Surrey
GU21 7SA

11 June 2026

The Friends of RSPCA Millbrook Animal Centre

Statement of Financial Activities for the Year Ended 30 April 2026

	Notes	30/4/26 Unrestricted fund £	30/4/25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15,843	14,799
Other trading activities	3	17,685	9,244
Investment income	4	1,883	2,317
Total		35,411	26,360
EXPENDITURE ON			
Raising funds		19,303	33,890
Other		780	750
Total		20,083	34,640
NET INCOME/(EXPENDITURE)		15,328	(8,280)
RECONCILIATION OF FUNDS			
Total funds brought forward		142,239	150,519
TOTAL FUNDS CARRIED FORWARD		157,567	142,239

The notes form part of these financial statements

The Friends of RSPCA Millbrook Animal Centre

Statement of Financial Position
30 April 2026

	Notes	30/4/26 Unrestricted fund £	30/4/25 Total funds £
CURRENT ASSETS			
Cash at bank		157,567	142,239
NET CURRENT ASSETS		157,567	142,239
TOTAL ASSETS LESS CURRENT LIABILITIES		157,567	142,239
NET ASSETS		157,567	142,239
FUNDS	6		
Unrestricted funds		157,567	142,239
TOTAL FUNDS		157,567	142,239

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2026 and were signed on its behalf by:

Gina Gower
5F7D0000-AA7F-AAB9-8DD4-08DEC78F964E

G Gower - Trustee

The notes form part of these financial statements

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.

continued...

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 effects both current and future periods.

3. OTHER TRADING ACTIVITIES

	30/4/26	30/4/25
	£	£
Dog show	7,638	2,256
Easter & Christmas fayre	7,818	4,729
Other income	2,229	2,259
	17,685	9,244

4. INVESTMENT INCOME

	30/4/26	30/4/25
	£	£
Deposit account interest	1,883	2,317

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2026 nor for the year ended 30 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2026 nor for the year ended 30 April 2025.

6. MOVEMENT IN FUNDS

	At 1/5/25	Net movement in funds	At 30/4/26
	£	£	£
Unrestricted funds			
General fund	142,239	15,328	157,567
TOTAL FUNDS	142,239	15,328	157,567

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,411	(20,083)	15,328
TOTAL FUNDS	35,411	(20,083)	15,328

continued...

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/5/24 £	Net movement in funds £	At 30/4/25 £
Unrestricted funds			
General fund	150,519	(8,280)	142,239
TOTAL FUNDS	150,519	(8,280)	142,239

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,360	(34,640)	(8,280)
TOTAL FUNDS	26,360	(34,640)	(8,280)

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

	At 1/5/24 £	Net movement in funds £	At 30/4/26 £
Unrestricted funds			
General fund	150,519	7,048	157,567
TOTAL FUNDS	150,519	7,048	157,567

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	61,771	(54,723)	7,048
TOTAL FUNDS	61,771	(54,723)	7,048

continued...

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2026.

The Friends of RSPCA Millbrook Animal Centre

Detailed Statement of Financial Activities for the Year Ended 30 April 2026

	30/4/26 £	30/4/25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,843	14,799
Other trading activities		
Dog show	7,638	2,256
Easter & Christmas fayre	7,818	4,729
Other income	2,229	2,259
	17,685	9,244
Investment income		
Deposit account interest	1,883	2,317
Total incoming resources	35,411	26,360
EXPENDITURE		
Raising donations and legacies		
General expenses	615	2,293
Dog Behaviour & training	3,923	6,537
Veterinary costs	1,763	5,761
Equipment renewals	6,971	11,664
Premises improvements	5,760	7,635
Staff training	271	-
	19,303	33,890
Support costs		
Governance costs		
Accountancy and legal fees	780	750
Total resources expended	20,083	34,640
Net income/(expenditure)	15,328	(8,280)

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

11 June 2026

Wilson Partners
Chancery House
30 St Johns Road
Woking
Surrey GU21 7SA

Dear Sirs

THE FRIENDS OF THE RSPCA MILLBROOK ANIMAL CENTRE
ACCOUNTS TO 30 APRIL 2026

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 2026.

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

Gina Gower
5F7D0000-AA7F-AAB9-8DD7-08DEC78F964E
……..
Trustee
Approved by the board and signed on its behalf.

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Document Signers

Name	Friends of the RSPCA Millbrook Animal Centre (The)
Email	nandggower@gmail.com
Mobile	Not Provided
IP Address/es	194.233.156.172
Signed on Pages	4, 7, 13
Verification Mode	Email Code



Name	Andy Carpenter
Email	Andrew.Carpenter@wilson-partners.co.uk
Mobile	Not Provided
IP Address/es	62.64.250.86
Signed on Pages	5
Verification Mode	Email Code



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2026-06-11 19:50 +01:00	Friends of the RSPCA Millbrook Animal Centre (The)	Code entered and verified
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2026-06-15 12:44 +01:00	Andy Carpenter	Email Verification Requested to email Andrew.Carpenter@wilson-partners.co.uk
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