



Middlesex North West & South Hertfordshire Branch

Registered Charity No. 208331

RSPCA Middlesex North West and South Hertfordshire Branch

**Unaudited trustees' report and financial statements
for the year ended 31 December 2022**



RSPCA Middlesex North West and South Hertfordshire Branch

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RSPCA Middlesex North West and South Hertfordshire Branch

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2022

Trustees

Mrs J Gardner, Chair
Mrs C Holton, Treasurer
Mr R Tyers, Secretary
Ms L Berns, Trustee
Mr J Gresa, Trustee
Mr J Post, Trustee
Mr R Kent, Secretary (resigned 12th March 2023)
Mr G Blatt, Trustee (resigned 25th June 2022)
Ms S Kemal, Trustee (co-opted 21st February 2022, resigned 25th June 2022)

Charity registered number

208331

Principal office

114 Field End Road
Eastcote Pinner Middlesex HA5 1RL

Branch General Manager

Karen Cruickshanks

Accountants

Kreston Reeves LLP Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Bankers

Barclays Bank plc
36-38 Park Royal Road
Park Royal London NW10 7JA

**Trustees' report (continued)
for the year ended 31 December 2022**

Foreword

The Trustees' Committee of the RSPCA Middlesex North West and South Hertfordshire Branch ("the Branch") are pleased to present the 2022 Annual Report together with the financial statements of the charity for the year 1st January 2022 to 31st December 2022.

2022 has been another roller coaster year. As the more serious human consequences of Covid came under control we began to see some of the effects of the shortage of veterinary care during the crisis, with many unneutered male cats turning up as strays and litters of unwanted kittens, and yet more baby rabbits. Sadly, there were also other pets, acquired so enthusiastically during Covid, who now found themselves unloved and homeless.

And then there was the energy crisis!

Fortunately, we still have our brilliant animal welfare team, shop staff and small army of volunteers. They have met every challenge with enthusiasm and determination. As a result of their incredible work, we can say that, despite the odds, the Branch has made a real difference to animal welfare in the area during this year.



**Trustees' report (continued)
for the year ended 31 December 2022**

Purpose and objectives

The RSPCA Middlesex Northwest and South Hertfordshire 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 North West Middlesex and South Hertfordshire.

The objectives of the Branch are to promote the work and objects of the Society:

- Promote kindness.
- Prevent or suppress cruelty to animals by all lawful means, in accordance with the policies of the Society.
- Provide animal welfare support to our Branch community.
- Support the RSPCA Inspectorate

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Main activities undertaken to further the charity's purposes for the public benefit.

We support our local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals, and pets whose owners suffer ill health or financial difficulties or pass away.

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.

We provide subsidised veterinary treatment for animals belonging to people on low income within our defined branch area. This includes treatments for sick and injured animals, subsidised neutering, and microchipping for dogs, cats and rabbits as well as neutering for guinea pigs. We do this through a voucher scheme and by holding events in the community. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. It promotes responsible pet ownership, helps to control these populations, and prevents the distress caused to both animals and owners if animals stray.

This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objectives and promotes humane sentiments towards animals thus providing a moral benefit to humankind.

**Trustees' report (continued)
for the year ended 31 December 2022**

**Main activities undertaken to further the charity's purposes for the public benefit
(continued)**

We rehome 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 secondary to the main charitable aim of this service, which is to reduce animal suffering. Our policy of charging 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 rehome to those who could not afford them.



Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering and helps to control the populations of unwanted cats, dogs, rabbits and other small pets.

We respond to enquiries (both directly and via the Society's national call centre) from the public about local animals in distress. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by telephone, by email and in person, with this advice provided by two Branch employed Animal Welfare Officers (AWOs), an employed Animal Support Officer and volunteers.

We also offer free educational talks to a variety of groups including schools, scouts and guides, and adults' clubs. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA branches through collaborating on animal welfare campaigns.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, home visiting, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

**Trustees' report (continued)
for the year ended 31 December 2022**

Achievements and performance

a. Review of activities

237 animals came into our care in 2022, including an unusually high number of pregnant cats, rabbits, guineapigs and gerbils. Sadly, some of these animals were in very poor condition. Nine, mostly small kittens, died and eleven had to be put to sleep on veterinary advice.

The good news

Pre-adoption interviews and home visits continue to be conducted virtually with visits in person generally restricted to exceptional cases for the time being. Rehoming takes place at our Joel Street Cattery or at the Eastcote office, with appropriate Covid precautions in place.

271 animals were successfully rehomed:
202 cats, 26 rabbits and 43 miscellaneous small animals.
31 ferals were neutered and returned.
3 animals were transferred out.
5 animals were returned to their owners.

In July we took in a litter of ataxic kittens all displaying wobbly cat syndrome. This neurological condition can have many causes. These were tested, treated for an infection and turned out to be adorable, lively kittens attempting all those things that normal kittens enjoy; all be it with a few extra tumbles. Mickey, from a different household, also arrived with the same condition. We are delighted to report that they all found loving homes where they could enjoy a normal life in safety.



This year we had the perennial problem of multi-animal households where breeding had got out of hand. The inspectors removed 31 guinea pigs from one household, all bred from the same parents and all living in tiny containers. We took in 17, very nervous and hard to handle creatures and, thanks to our fantastic fosterers, we were able to find good homes for 17 much happier piggies.



Trustees' report (continued)
for the year ended 31 December 2022

Achievements and performance (continued)



Oreo and Patch are two gorgeous rabbits, who were dumped in a box at the side of the road.

Poor Oreo had chronic digestive issues that continue to need regular monitoring and medication. As a result, they were with us for over a year. Fortunately, they were placed with a fosterer where they could enjoy a healthy diet and a large outdoor play area. Here they thrived and revealed themselves to be lovely, affectionate characters.

The great news is that they have now got a fantastic forever home and are enjoying every minute of it.

At the year end the Branch had a total of 79 animals in care, an increase of 21 from the beginning of the year.

The breakdown of the assistance given to members of the public on low income, rely on benefits or the State Pension in past two years is:

	2022	2021
Treatment (voucher)	56	53
Treatment (via Hillingdon clinic)	252	171
Neutering	27	22
Microchipping	99	167

Our voucher scheme enables people receiving help to attend a vet that is local to them.

The Branch has developed a close working relationship with the Central London branch which has enabled us to fund much needed treatment for a greater number of animals at lower cost. We are extremely grateful to them for this opportunity.

We continue to work with the Blythwood Veterinary practice. In addition, we have a new partnership with Joel Street vets and both have been enormously helpful in enabling us to get appointments in a timely fashion during a period of serious shortages in of vets in our area.

**Trustees' report (continued)
for the year ended 31 December 2022**

Achievements and performance (continued)

Our Cattery continues to work well and has been very busy over the past year.

In 2022 we entered into an agreement with Ainsworth cattery as a private boarding partner to provide four pens. We would like to thank them for their excellent care of our animals and their help in accommodating extra animals when we needed it most.

We have retained pens at Ainsworth cattery in 2023, to increase capacity so that we can accommodate the unprecedented demand from both local people and the Inspectorate.

We continue to place cats with fosterers, before rehoming, especially those needing rehabilitation, nursing mums and, those with long term, manageable health problems. Going forward, we continue to look for a larger site to house our animals and have been actively engaged exploring viability and acquisition of two promising sites.

For 2023 the trustees have budgeted for animal welfare spending of £250,390 during the year which represents an increase of £60,411 on 2022 animal welfare spending. This increase is due to an expected increase in animal intake following the pandemic and increased spend on financial assistance.

Fundraising activities and income generation

We were very pleased to resume our community fund raising events during 2022. The public were obviously eager to enjoy themselves and took part in our cuddly animal tombola with great enthusiasm. Our volunteers collected £4,065 and also had great fun.



**Trustees' report (continued)
for the year ended 31 December 2022**

Achievements and performance (continued)

The Branch receives donations through our shops (both goods and cash), our website and from our supporters on Facebook. We also have corporate supporters such as Pets at Home Foundation. The Branch is Pets at Home South Ruislip's Charity of the Year, and we receive regular donations of food and litter from Pets at Home. We participated in collections for Pets at Home Foundation and received £1,033 as a share of the proceeds. In addition, we received a generous grant from the Foundation towards ongoing boarding and veterinary costs. The trustees would like to thank Pets at Home Foundation and the South Ruislip store for their continued support.



We have successfully increased our sale of donated goods on eBay and Facebook Marketplace during 2022 and look forward to further expansion since appointing a member of staff to dedicate 50% of his time to this project.

In December 2022 the trustees decided not to renew the lease for the Rickmansworth shop because the increase in rent and rising utility costs made it unviable. The shop closed at the end of February 2023.

The Branch is a member of the Charity Retail Association and complies with the Code of Fundraising Practice. The charity does not consider that any of its fundraising activities constitute unreasonable intrusion on a person's privacy, unreasonably persistent approaches or undue pressure to give. The Branch does not work with any commercial participators or professional fundraisers, and we do not fundraise by phone.

**Trustees' report (continued)
for the year ended 31 December 2022**

Achievements and performance (continued)

During the year we had two requests from the Fundraising Preference Service to remove donors. A search of our database showed that the individuals were not known to the Branch. When requests are received to remove donors, and it is determined that the Branch holds data on the individuals, records are removed from our contact lists and from our database in line with legislation on data management and Code of Fundraising Practice.

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Trustees have pro-actively managed the charity's expenditure and made cost reductions where possible. The Branch General Manager is very focused on maximising the charity's income streams and growing the volunteer base.

b. Reserves policy

The RSPCA Middlesex North West and South Hertfordshire Branch reserves as at 31 December 2022 were £972,203. This was represented by general funds of £191,736, adoption centre funds of £700,000, Financial assistance special case fund of £9,500, tangible fixed asset funds of £40,097 and restricted funds of £30,870. This is an increase of £138,453 on the Branch reserves at the start of 2022.

In early 2011 the trustees of the Branch reviewed the reserves policy and decided that as the Branch derives most of its surplus funds from ongoing charity retailing activity the reserves should be sufficient to cover six months ongoing animal welfare activity. In 2023 these costs are budgeted at £250,390 for the full year. The reserves available at the end of 2022 as general funds of £191,736 would represent 9.2 months of animal welfare expenditure and the trustees consider the current level of reserves to be satisfactory.

The Branch has a development plan which incorporates its reserves policy and is agreed by all the trustees. The development plan is reviewed on an annual basis by the trustees. The Branch income and expenditure budgets are set annually, are agreed by the trustees, and performance against both income and expenditure budgets are reviewed monthly by the trustees.

**Trustees' report (continued)
for the year ended 31 December 2022**

Structure, governance and management

a. Constitution

The charity is governed in accordance with the RSPCA branch rules dated 18 February 2009 (as updated in 2022).

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the RSPCA branch rules. The trustees are elected at each AGM of the charity from the members of the charity. At any one time there must not be less than five or more than seventeen trustees. The branch aims to maintain a committee with between 9 and 11 trustees. The existing trustees have a broad range of experience in business and animal welfare. A maximum of fourteen trustees can be elected at the AGM and an additional three trustees may be co-opted to the committee during the year. The trustees have decided that the role of Chair should be for a maximum term of 3 years before stepping down unless there are exceptional circumstances. The Honorary officers (Chair, Branch Secretary and Treasurer) are elected by the trustees

c. Organisational structure and decision-making policies

The Branch trustees meet monthly to review animal welfare activity, financial performance against annual budgets, fundraising activity, and to discuss non routine matters arising. Most monthly meetings are conducted virtually but the intention is to include face to face meetings on a three-monthly basis, when possible. The day-to-day responsibility for Branch activities is delegated to Branch General Manager, who keeps the trustees informed of any significant issues that arise between the scheduled monthly trustee meetings.

The Branch operates as a separately registered charity which follows guidance provided by the RSPCA National Society. The Branch complies with the RSPCA National Society's standards for animal welfare in the operation of its animal facilities

d. Volunteers

The charity receives support from many individuals who volunteer their time and services. The volunteers work within its shops, assist with animal welfare, engage in fundraising activities, donate goods and help with the administration of the branch. The trustees are extremely grateful for this help. Without this kindness and generosity, the charity would be unable to continue. At the end of 2022 the Branch had a volunteer coordinator and around 150 volunteers. All volunteers receive thorough training and induction appropriate to their role.

**Trustees' report (continued)
for the year ended 31 December 2022**

Structure, governance and management (continued)

e. Policies adopted for the induction and training of Trustees

When joining the committee new trustees can access the RSPCA intranet "The Link" which holds information outlining the role of a trustee with the Branch as well as the responsibilities and obligations that the role of a trustee entails in addition to Charity Commission Guidance on the role of a trustee. New trustees receive an introduction to the Branch, its history, the current activities and planned activities for the future from the Branch Chairman and Secretary. They will be assigned a mentor and directed towards further support and training courses offered by the RSPCA. Trustees are invited to attend courses which interest them or which they feel will benefit them in their role as a Branch trustee. They may also access copies of Branch reports and minutes from the preceding 3 months, the annual accounts and reports for the previous year, and the current Branch Development Plan. A complete Trustee Induction package is in development.

f. Setting remuneration for key management personnel

The Branch sets remuneration based on performance and the trustee board reviews salary increases annually.

g. Financial risk management

The trustees have assessed the major risks to which the charity is exposed. We have a comprehensive Risk Register relating to the specific operational areas of the charity, its investments and its finances. Named trustees are responsible for their specific area of the register, checking that appropriate mitigation is in place, monitoring the implementation of mitigating strategies and keeping the register up to date. The trustees believe that by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational and business risks faced by the charity, they have established effective systems to mitigate those risks. These systems include:

Risk	Mitigating action
1. Financial	a) Annual independent accounts audit or independent examination b) 2 signatures required for cheques c) Dual authorisation of online payments d) Monthly review of financial records
2. Health and Safety	a) Documented policies at each site b) Annual insurance maintained c) Ongoing staff training
3. Loss of Trustees	a) Ongoing volunteer programme b) Branch Development Plan
4. Funds Deficit	a) Annual budgets set, reviewed monthly b) Diversified sources of income c) Ongoing fundraising activities

Trustees' report (continued)
for the year ended 31 December 2022

Plans for future periods

The Trustees intend to focus on achieving the best animal welfare outcomes possible whilst working within the limited resources of the charity.

Statement of Trustees' responsibilities

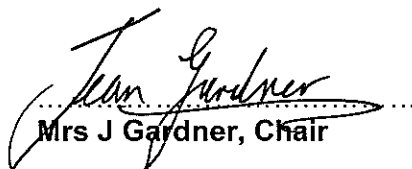
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and signed on their behalf by:


Mrs J Gardner, Chair

Date: 16/5/2023

RSPCA Middlesex North West and South Hertfordshire Branch

Independent Examiner's Report For the Year Ended 31 December 2022

Independent Examiner's Report to the Trustees of RSPCA Middlesex North West and South Hertfordshire Branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

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 2011 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 2011 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 Institute of Chartered Accountants in England and Wales, 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 25 May 2023

Lucy Hammond BSc FCA

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
9 Donnington Park
85 Birdham Road
Chichester
West Sussex

RSPCA Middlesex North West and South Hertfordshire Branch

Statement of financial activities For the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	125,613	20,000	145,613	424,351
Charitable activities	5	20,150	-	20,150	13,770
Other trading activities	6	775,568	-	775,568	581,041
Investments	7	9,009	-	9,009	2,811
Other income	8	1,953	-	1,953	12,911
Total income		932,293	20,000	952,293	1,034,884
Expenditure on:					
Raising funds	9	611,926	-	611,926	637,114
Charitable activities	10	198,815	3,099	201,914	199,043
Total expenditure		810,741	3,099	813,840	836,157
Net income		121,552	16,901	138,453	198,727
Transfers between funds	22	3,975	(3,975)	-	-
Net movement in funds		125,527	12,926	138,453	198,727
Reconciliation of funds:					
Total funds brought forward		815,806	17,944	833,750	635,023
Net movement in funds		125,527	12,926	138,453	198,727
Total funds carried forward		941,333	30,870	972,203	833,750

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 39 form part of these financial statements.

RSPCA Middlesex North West and South Hertfordshire Branch

Balance Sheet As at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	16	-	9,675
Tangible assets	17	40,097	54,387
Investments	18	565	565
		<u>40,662</u>	<u>64,627</u>
Current assets			
Stocks	19	5,060	3,461
Debtors	20	47,814	43,749
Cash at bank and in hand		925,215	769,227
		<u>978,089</u>	<u>816,437</u>
Creditors: amounts falling due within one year	21	(46,548)	(47,314)
Net current assets		<u>931,541</u>	<u>769,123</u>
Total assets less current liabilities		<u>972,203</u>	<u>833,750</u>
Total net assets		<u>972,203</u>	<u>833,750</u>
Charity funds			
Restricted funds	22	30,870	17,944
Unrestricted funds	22	941,333	815,806
Total funds		<u>972,203</u>	<u>833,750</u>

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


.....
Mrs C Holton, Treasurer

Date: 16/5/2023

The notes on pages 19 to 39 form part of these financial statements.

RSPCA Middlesex North West and South Hertfordshire Branch

Statement of Cash Flows For the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	24	151,505	216,421
Cash flows from investing activities			
Dividend and interest from investments		9,009	2,811
Proceeds from the sale of tangible fixed assets		900	10,318
Purchase of tangible fixed assets		(5,426)	(37,112)
Net cash provided by/(used in) investing activities		4,483	(23,983)
Change in cash and cash equivalents in the year		155,988	192,438
Cash and cash equivalents at the beginning of the year		769,227	576,789
Cash and cash equivalents at the end of the year	25	925,215	769,227

The notes on pages 19 to 39 form part of these financial statements

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

1. General information

The RSPCA Middlesex North West and South Hertfordshire Branch is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The charity is governed in accordance with the RSPCA branch rules dated 18 February 2009 (as updated in March 2022).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

RSPCA Middlesex North West and South Hertfordshire Branch 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

2.2 Going concern

The Trustees assess whether the going concern basis is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Having reviewed the revised future projected cash flows, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. The Trustees have considered the level of reserves held and the expected level of income and expenditure for a period of twelve months from finalisation of these financial statements. Therefore the Trustees continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' responsibilities.

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities includes income earned from adoption fees. Adoption fee income is recognised upon collection of the animal by the new owner.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' report for more information about their contribution.

Donated professional services and donated facilities are recognised on receipt and on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred. Income from other trading activities arises mainly from the sale of donated goods. It is impracticable to fair value the stock items due to the volume of low value items, therefore the sale of donated goods is not recognised in the financial statements until they are sold in line with SORP (FRS 102).

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software	- 20 % per annum
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2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- Over remaining lease period
Motor vehicles	- 20% or 25% per annum
Office equipment	- 20% per annum

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out formula. Donated stocks are not recognised in the financial statements until they are sold as described in the income recognition policy above.

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

2. Accounting policies (continued)

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.16 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The tangible fixed assets fund, a designated fund, comprises the net book value of the charity's tangible fixed assets, the existence of which is fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives. The value represented by such assets should not be regarded, therefore, as immediately realisable.

The adoption centre fund, a designated fund, comprises the profit on the sale of the charity's freehold premises and funds from legacies received which have been ringfenced for the purpose of the planned adoption centre.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Depreciation:

Depreciation is an estimate made by management in order to allocate the cost of tangible fixed assets over their estimated useful lives.

Allocation of costs:

Governance and support costs are allocated between raising funds and charitable activities using allocations as estimated by management.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed above.

Notes to the Financial Statements
For the Year Ended 31 December 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	18,402	-	18,402
Grants	59,851	20,000	79,851
Government grants	7,749	-	7,749
Similar incoming resources	39,611	-	39,611
	125,613	20,000	145,613

During the year, government grants of £nil (2021 - £65,308) were received in relation to the Coronavirus Job Retention Scheme, £nil (2021 - £133,451) in relation to Retail Grants, £7,749 (2021 - £64,107) in relation to the Kickstart Scheme and £nil (2021 - £5,641) in relation to Local Restriction Support Grants.

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	32,479	-	32,479
Legacies	13,966	-	13,966
Grants	60,344	21,000	81,344
Government grants	268,507	-	268,507
Similar incoming resources	28,055	-	28,055
	403,351	21,000	424,351

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Animal welfare	20,150	20,150
	20,150	20,150

	Unrestricted funds 2021 £	Total funds 2021 £
Animal welfare	13,770	13,770
	13,770	13,770

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

6. Trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Sales of donated goods	770,071	770,071
Sales of bought-in goods	3,291	3,291
Fundraising activities	2,206	2,206
	<u>775,568</u>	<u>775,568</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Sales of donated goods	575,685	575,685
Sales of bought-in goods	3,568	3,568
Fundraising activities	1,788	1,788
	<u>581,041</u>	<u>581,041</u>

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	9,009	9,009

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	2,811	2,811

RSPCA Middlesex North West and South Hertfordshire Branch

Notes to the Financial Statements For the Year Ended 31 December 2022

8. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Miscellaneous income	1,053	1,053
Profit on disposal of fixed assets	900	900
	<hr/> 1,953 <hr/>	<hr/> 1,953 <hr/>
	Unrestricted funds 2021 £	Total funds 2021 £
Miscellaneous income	2,676	2,676
Profit on disposal of fixed assets	10,235	10,235
	<hr/> 12,911 <hr/>	<hr/> 12,911 <hr/>

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

9. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs of fundraising activities	289,578	289,578
Other	1,056	1,056
Costs of raising voluntary income - wages and salaries	281,342	281,342
Costs of raising voluntary income - NI	15,160	15,160
Costs of raising voluntary income - pension costs	7,448	7,448
Allocated centrally incurred fundraising and governance costs	17,342	17,342
	<u>611,926</u>	<u>611,926</u>
	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs of fundraising activities	262,868	262,868
Other	496	496
Costs of raising voluntary income - wages and salaries	321,446	321,446
Costs of raising voluntary income - NI	19,328	19,328
Costs of raising voluntary income - pension costs	7,516	7,516
Allocated centrally incurred fundraising and governance costs	25,460	25,460
	<u>637,114</u>	<u>637,114</u>

RSPCA Middlesex North West and South Hertfordshire Branch

Notes to the Financial Statements For the Year Ended 31 December 2022

10. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Animal welfare	198,815	3,099	201,914
	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Animal welfare	186,142	12,901	199,043

11. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Animal welfare	189,979	11,935	201,914
	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Animal welfare	182,138	16,905	199,043

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

11. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Animal welfare 2022 £	Total funds 2022 £
Staff costs	76,293	76,293
Donation RSPCA	2,110	2,110
Other donations	500	500
Veterinary fees and drugs	111,076	111,076
	<hr/>	<hr/>
	189,979	189,979
	<hr/>	<hr/>

Included within veterinary fees and drugs is expenditure from restricted funds of £3,099 (2021 - £12,901).
All other direct costs were from unrestricted funds in 2022 and 2021.

	Animal welfare 2021 £	Total funds 2021 £
Staff costs	79,546	79,546
Donation RSPCA	1,110	1,110
Other donations	500	500
Veterinary fees and drugs	100,982	100,982
	<hr/>	<hr/>
	182,138	182,138
	<hr/>	<hr/>

Notes to the Financial Statements
For the Year Ended 31 December 2022

12. Governance and support costs

	Raising funds 2022 £	Animal welfare 2022 £	Total funds 2022 £
Audit and accountancy fees	4,113	1,763	5,876
Legal and professional fees	318	137	455
Office costs	612	1,835	2,447
Staff costs	12,299	8,200	20,499
	17,342	11,935	29,277
	Raising funds 2021 £	Animal welfare 2021 £	Total funds 2021 £
Audit and accountancy fees	7,907	3,389	11,296
Legal and professional fees	413	965	1,378
Office costs	482	1,446	1,928
Staff costs	16,658	11,105	27,763
	25,460	16,905	42,365

(a) Audit and accountancy fees

Costs are allocated based on the ratio of 30% to animal welfare and 70% to raising funds. This ratio has been calculated by reviewing the split of other expenditure between charitable activities and raising funds.

(b) Legal and professional fees

Costs are allocated based on the ratio of 30% to animal welfare and 70% to raising funds. Legal and professional fees directly related to animal welfare activities have been included within direct costs.

(c) Office costs

Costs are allocated based on the ratio of 75% to animal welfare and 25% to raising funds. This estimate has been applied based on an assessment of the use of these resources.

(d) Staff costs

Staff costs which are not directly allocated to either raising funds or charitable activities are allocated based on the ratio of 60% to raising funds and 40% to animal welfare. This allocation has been derived from a best estimate of the time spent by the Branch General Manager.

RSPCA Middlesex North West and South Hertfordshire Branch

Notes to the Financial Statements For the Year Ended 31 December 2022

13. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,000	-
Fees payable to the Charity's independent examiner in respect of:		
The audit of the Charity's annual accounts	-	6,550
All other services not included above	1,920	3,490
	<u> </u>	<u> </u>

14. Staff costs

	2022 £	2021 £
Wages and salaries	369,517	418,014
Social security costs	21,145	26,982
Contribution to defined contribution pension schemes	10,080	10,603
	<u> </u>	<u> </u>
	<u>400,742</u>	<u>455,599</u>

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

	2022 No.	2021 No.
Employees	<u>22</u>	<u>28</u>

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

£303,491 (2021 - £348,290) included within the table above in respect of Retail activities.

£76,293 (2021 - £79,546) included within the table above in respect of Animal welfare.

£20,499 (2021 - £27,763) included within the table above in respect of Governance and support.

The charity considers its key management personnel during the year to comprise of its trustees, the Branch General Manager and Operations Manager (2021: trustees, the Branch General Manager and the Finance Officer). The total employment benefits including employer pension contributions of the key management personnel were £67,478 (2021: £55,526).

The charity has purchased insurance to protect the charity from any loss arising from the neglect or defaults of its trustees, employees and agents and to indemnify the trustees or other officers against the consequences of any neglect or default on their part. The premium paid by the charity during the year totalled £1,040 (2021: £931) and provides cover up to a maximum of £3 million (2021: £3 million).

15. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

RSPCA Middlesex North West and South Hertfordshire Branch

Notes to the Financial Statements For the Year Ended 31 December 2022

16. Intangible assets

	Computer software £
At 1 January 2022	21,500
Disposals	(21,500)
At 31 December 2022	-
At 1 January 2022	11,825
Charge for the year	2,508
On disposals	(14,333)
At 31 December 2022	-
Net book value	
At 31 December 2022	-
At 31 December 2021	9,675

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

17. Tangible fixed assets

	Long-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation				
At 1 January 2022	139,714	43,746	112,684	296,144
Additions	-	-	5,426	5,426
Disposals	(79)	-	(5,608)	(5,687)
At 31 December 2022	139,635	43,746	112,502	295,883
Depreciation				
At 1 January 2022	136,842	19,485	85,430	241,757
Charge for the year	1,967	6,370	11,379	19,716
On disposals	(79)	-	(5,608)	(5,687)
At 31 December 2022	138,730	25,855	91,201	255,786
Net book value				
At 31 December 2022	905	17,891	21,301	40,097
At 31 December 2021	2,872	24,261	27,254	54,387

18. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2022	565
At 31 December 2022	565
Net book value	
At 31 December 2022	565
At 31 December 2021	565

RSPCA Middlesex North West and South Hertfordshire Branch

Notes to the Financial Statements For the Year Ended 31 December 2022

19. Stocks

	2022 £	2021 £
Goods for resale	5,060	3,461

20. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	26,277	20,607
Prepayments	21,537	23,142
	47,814	43,749

21. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	28,219	29,525
Other creditors	2,557	4,927
Accruals and deferred income	15,772	12,862
	46,548	47,314

Notes to the Financial Statements
For the Year Ended 31 December 2022

22. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Tangible fixed assets fund	54,387	-	-	(14,290)	40,097
Adoption centre fund	575,000	-	-	125,000	700,000
Financial assistance special cases fund	10,000	-	(500)	-	9,500
General fund	176,419	932,293	(810,241)	(106,735)	191,736
	<u>815,806</u>	<u>932,293</u>	<u>(810,741)</u>	<u>3,975</u>	<u>941,333</u>
Restricted funds					
Animal ambulance fund	-	1,500	-	-	1,500
Dog boarding fund	4,845	-	-	-	4,845
Branch adoption centre project	5,000	-	-	-	5,000
Pens for fosterers	5,000	-	-	(3,975)	1,025
Rehoming fund	3,099	-	(3,099)	-	-
Veterinary fees fund	-	15,000	-	-	15,000
Cat boarding fund	-	3,500	-	-	3,500
	<u>17,944</u>	<u>20,000</u>	<u>(3,099)</u>	<u>(3,975)</u>	<u>30,870</u>
Total of funds	<u><u>833,750</u></u>	<u><u>952,293</u></u>	<u><u>(813,840)</u></u>	<u><u>-</u></u>	<u><u>972,203</u></u>

The trustees have reviewed the reserves and have decided to increase the amount in the Adoption centre fund by £125,000 as the general fund of £191,736 is the equivalent of 9 months animal welfare expenditure and is more than adequate to meet future needs.

During the year a transfer was made between the restricted pens for fosterers fund and the general fund to represent the purchase of pens for fosterers which was funded by restricted income but the use of which is unrestricted.

Notes to the Financial Statements
For the Year Ended 31 December 2022

22. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Tangible fixed assets fund	41,523	-	-	12,864	54,387
Adoption centre fund	400,000	-	-	175,000	575,000
Financial assistance special cases fund	-	-	-	10,000	10,000
General fund	165,304	1,013,884	(823,256)	(179,513)	176,419
	<u>606,827</u>	<u>1,013,884</u>	<u>(823,256)</u>	<u>18,351</u>	<u>815,806</u>
Restricted funds					
Animal ambulance fund	12,366	5,000	-	(17,366)	-
Dog boarding fund	5,830	-	-	(985)	4,845
Branch adoption centre project	5,000	-	-	-	5,000
Pens for fosterers	5,000	-	-	-	5,000
Rehoming fund	-	5,000	(1,901)	-	3,099
Veterinary fees fund	-	11,000	(11,000)	-	-
	<u>28,196</u>	<u>21,000</u>	<u>(12,901)</u>	<u>(18,351)</u>	<u>17,944</u>
Total of funds	<u>635,023</u>	<u>1,034,884</u>	<u>(836,157)</u>	<u>-</u>	<u>833,750</u>

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	40,097	-	40,097
Fixed asset investments	565	-	565
Current assets	947,219	30,870	978,089
Creditors due within one year	(46,548)	-	(46,548)
Total	941,333	30,870	972,203

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	54,387	-	54,387
Intangible fixed assets	9,675	-	9,675
Fixed asset investments	565	-	565
Current assets	798,493	17,944	816,437
Creditors due within one year	(47,314)	-	(47,314)
Total	815,806	17,944	833,750

Notes to the Financial Statements
For the Year Ended 31 December 2022

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	138,453	198,727
Adjustments for:		
Depreciation charges	19,716	24,170
Amortisation charges	2,508	4,300
Dividends, interests and rents from investments	-	(2,811)
Loss/(profit) on the sale of fixed assets	6,267	(10,240)
Interest received	(9,009)	-
Decrease/(increase) in stocks	(1,599)	1,490
Decrease/(increase) in debtors	(4,065)	16,177
Decrease in creditors	(766)	(15,392)
Net cash provided by operating activities	151,505	216,421

25. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	925,215	769,227
Total cash and cash equivalents	925,215	769,227

26. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	769,227	155,988	925,215
	769,227	155,988	925,215

27. Pension commitments

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £10,080 (2021: £10,915).

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

28. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	84,834	139,082
Later than 1 year and not later than 5 years	215,432	252,766
Later than 5 years	8,958	50,458
	309,224	442,306

29. Related party transactions

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity Registration Number: 219099) and is governed by the RSPCA Branch Model Rules. During the year the charity received donations of £59,545 (2021: £60,335) from the RSPCA door to door fundraising and neutering grants, and paid grants and donations of £2,110 (2021: £1,110). At 31 December 2022 £326 (2021: £1,015) was due to RSPCA. During the year the charity received donations without conditions from trustees totalling £332 (2021: £979).

30. Post balance sheet events

In February 2023 the lease ended for the charity shop at Rickmansworth. The charity has not renewed the lease and has closed the shop at Rickmansworth. The charity is exploring alternative options for a charity shop at a new location.