

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ROYAL SOCIETY FOR THE PREVENTION OF
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DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society. The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned. The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public.

Public benefit

The Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away.

The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

During 2020, 102 welfare vouchers were issued to the public with a value of £6,000 thus benefiting those on means tested benefits by giving financial help to obtain veterinary care for companion animals.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership.

Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners, and talks are given by invitation to local school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.

RSPCA Durham & District Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and some animal care via help with our animals or fostering. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities to achieve this are the operation of an animal re-homing programme and an animal welfare service to help provide subsidised veterinary care to animals in need.

Our force of volunteers provides invaluable support. The current emergency has however meant that our vulnerable shop volunteers have not been able to help and whilst closed most of the rest of the shop volunteers and staff have been unavailable. We estimate that our volunteers contributed some 10,000 hours of their free time during 2020, which equates to a financial contribution of over £87,000.

Once again we have experienced another busy year despite the emergency the branch has adopted 27 dogs and 272 cats. This is slightly higher than our rehoming figure for 2019 (243 animals) we had a number of longer term residents in our care in 2020 who need additional support before we were able to find them their forever homes.

Lucy, a 2 year old, had many litters of kittens. She has a sweet nature. Lucy has now been spayed and chipped and ready for the right home, but is missing right front leg.

Angel, a 14 year old King Charles Cavalier Spaniel, came to us from the Inspectors with severe hair loss and blind in one eye. Taken into foster care by one of our Trustees, now doing very well, with a beautiful full coat. The previous owner was banned for 10 years.

Income for the Branch is raised in a number of ways including through our shops at Langley Moor, Framwellgate Moor and more recently Belmont, from donations, adoption fees and fundraising.

We are also extremely grateful to the customers and members of the public who support our shops by buying items and donating goods and without whom we would not be able to operate and help the animals we do.

During 2020 the Branch organised and held a number of fundraising activities which raised a total of £2,436. These events included collections at the Pets at Home store in Consett, Durham and, with thanks to the RSPCA Darlington and District Branch, Bishop Auckland.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Volunteers

As mentioned, we estimate our volunteers provide over 10,000 hours of their time to support the Branch and we would like to thank all the volunteers for their hard work and dedication throughout the year. Volunteering opportunities provide through trusteeship, fostering, fundraising, retail work in our shops, home visiting and website and social media administration.

We would like to thank all the volunteers for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all of the animals in our care in 2020. Without their support, we would not be able to help the number of animals and the new adopters we do. We would also like to thank the staff and owners at Deerness Boarding Kennels & Cattery who often go over and above expectations to provide support to the Branch.

The leaving of Deerness kennels with resident cats threw us on our own resources in a way we could not have imagined we were lucky in finding foster families within the people we had dealt with over the years. Cats and all equipment needed had to be collected from end of the drive by fosterers because of the lockdown.

The next best ever offer came from Janet Angus and her sister Joanne who were Deerness dog walkers previously. They came to us with the offer of help as fosterers within their own homes, including in the Conservatory, Bedrooms and Dining room. All stripped out and made safe for cats.

Hilda, Barbara, Jen and I continue to offer our spaces including Cages, time and vet runs, animal collections as over the proceeding times.

Welfare help, including neutering vouchers is always available. The vets we deal with have accommodated us well throughout the pandemic. Weardale at Crook, Vets4pets, Durham and Scott Mitchell at Tow Law. We are very grateful for the price reductions at Scott Mitchell for operations.

Consequent of the lockdown we had only one dog left in Deerness Kennels, luckily we were able to foster him until rehomed. Since then we have been extremely lucky with offers of foster homes, although not many dogs have come into care during this time.

We have gradually had more dogs in care, using both fosterers and also Deerness Kennels on a casual basis. We would like to thank all our many supporters during this difficult time and especially our regular helpers, Jane Swinney, Ruth Dolan and Susan Fleming.

There were a number of changes in our shops in 2020, the closure of the shops due to the Covid and changes in staffing and although we endured a difficult start to our new Belmont shop, including closure for November after our opening on 14 October 2020, we are indebted to the staff and volunteers at all of our shops, including Langley Moor and Framwellgate Moor and the new Belmont store. Their dedication and passion not only helped support the Branch in a difficult period but have been instrumental in putting in sound foundations which we hope to build on in 2020 to help meet the increasing costs of our animal welfare work.

The Committee would therefore like to place on record our thanks to Christine Angus our Branch Retail Manager. David Peel and Debra Hind at the Langley Moor shop, Stephen Kenny and Amy Haywood at the Framwellgate moor shop and Samantha Angus and Ruth Anderson at our Belmont shop. Thanks also goes to all of our Volunteers for all their work during this last year.

During 2020 the Branch were unable to hold their usual fayres and dog show due to the Covid Emergency. These events included collections at the Pets at Home stores in Consett and Durham. We would also like to thank the staff at Pets at Home who came along and helped on the day.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

This has been a difficult year for everyone, however we are in a very good financial position due to legacies and grants. For the future Pets at Home, Consett has again chosen the Branch as their charity of the year and we hope to hold a number of fundraising events at the store when the Covid epidemic allows. The Branch also intends to increase the net income, i.e. the income after taking into account cost of raising the money, we are also looking at ways of using the legacies to provide long term help, in the short term we ran (2021) a neutering campaign.

As mentioned earlier Volunteers are important in this, from assisting at events, helping with dog walking, fostering animals, as rehoming visitors, helping to get animals out to their new homes, administration, raising new ideas and ways to increase income, and finally especially assisting at our shops and working as a volunteer Trustee.

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2020 the Branch investment policy was:

" That the Barclays Bank current account not fall below £1,000."

" That the Santander current account balance should not fall below £1,000."

" That the Lloyds TSB account balances should not fall below £10,000."

The Trustees recognise that this policy should be reviewed on an annual basis following the publication of the independently examined accounts for the previous year. In line with the Investment policy at December 2010 we continue to review the investment in short term Treasury funds and these continue to produce a substantial increase in interest over available bank accounts.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees consider that holding twelve months of running costs to be an appropriate level of reserves. Holding this level of reserves is considered to be prudent and allows the trustees to meet obligations under leases and meet urgent requirements for funding. It also allows flexibility of reacting to events and running campaigns. The charity is required, under the terms of the leases, to maintain the shops to a minimum standard. The trustees are also conscious that they need to continually invest in the look of the premises so as to remain competitive.

In addition the Branch may hold "restricted reserves" which represent funds donated for a specific purpose, which cannot be used for anything other than the purpose for which they were donated.

The branch holds unrestricted reserves of £848,779 and restricted reserves of £4,404 represented by the net current assets of £846,341. It is very important for the branch to generate enough funds to run day to day expenses.

It is the opinion of the Trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

The Branch is currently holding reserves well in excess of our normal reserve due to the large amount of Legacies received in 2020. The Trustees are looking at how best to use these legacies for the long-term benefit of the Branch and the animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Durham and District Branch is an unincorporated charitable organisation and a separately registered branch of the Royal Society of the Prevention of Cruelty to Animals (the Society) carrying out its direct animal welfare work in the northern part of County Durham. Its registered charity number is 232263.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and training of new trustees

Trustees are recruited mostly through being personally known to current Trustees and who have been associated with the branch for some time. If not already members of the Society they are asked to join and wait the required three months. An initial interview is made by the Chairman with the potential Trustee to explain the duties and responsibilities of trusteeship. They will be asked to attend a Committee meeting as a visitor to introduce themselves to the other Trustees and thereafter if they feel they can fulfil their duties and would like to stand, they are entered into the election process at the AGM or they may be co-opted at other times of the year. Other Trustees may join through enquiry to the branch offering to volunteer and Trusteeship is offered as an option along with other alternatives such as fostering or home visiting.

Organisational structure

All policy, planning, major financial or strategic decisions are made by the Trustees in committee. Operational decisions on a day to day basis are made by the appropriate people who have responsibility for their areas of activity such as the animal rehoming co-ordinators. One Trustee is designated as the Shop Co-ordinator and is the Line Manager for the shop manager. The Committee meet once a month to discuss all matters relating to the work of the branch but issues are also discussed by the animal co-ordinators when they meet at the kennels weekly.

Induction and training of new trustees

After new Trustees have been elected they are given the Trustee Induction Pack, the RSPCA publications 'Guidance for Branch Trustees' and the 'Branch and RSPCA Rules'. As part of their induction they are taken to the branch shop to meet the staff and to the Kennels to see the animals and meet the staff there.

Related parties

We have been assisted throughout the year by regional and local RSPCA staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232263

Principal address

20 High Street
Langley Moor
Co. Durham
DH7 8JN

Trustees

J Myatt - Chair
Mrs C Whillis
Mrs L Whittle
Mrs P Bartlett - Treasurer
Mrs K Myatt
Mrs H Domville
N J Coney
K F Tabero

Independent Examiner

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are elected annually from the Branch membership at the Annual General Meeting and form the management Committee of the Branch.

Other relevant organisations are as follows:

Bankers: Barclays Bank plc, 6/7 Market Place, Durham
Lloyds TSB, Consett
Santander, Merseyside, Liverpool

Approved by order of the board of trustees on 10 June 2021 and signed on its behalf by:

J Myatt - Chair - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS
DURHAM AND DISTRICT BRANCH**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Durham and District Branch (the Trust) for the year ended 31 December 2020.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DChA which is one of the listed bodies.

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.

David Holloway
FCA DChA
Ribchesters,
Chartered Accountants
Finchale House
Belmont Business Park
Durham
DH1 1TW

10 June 2021

**ROYAL SOCIETY FOR THE PREVENTION OF
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DURHAM AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	742,056	15,000	757,056	71,361
Other trading activities	3	128,835	-	128,835	192,929
Investment income	4	159	-	159	18
Total		<u>871,050</u>	<u>15,000</u>	<u>886,050</u>	<u>264,308</u>
 EXPENDITURE ON					
Raising funds	5	135,528	-	135,528	115,945
Charitable activities					
Kennelling and fostering	6	22,832	10,596	33,428	65,337
Welfare		16,126	-	16,126	4,271
Other support costs		36,312	-	36,312	30,511
Total		<u>210,798</u>	<u>10,596</u>	<u>221,394</u>	<u>216,064</u>
NET INCOME		<u>660,252</u>	<u>4,404</u>	<u>664,656</u>	<u>48,244</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		188,527	-	188,527	140,283
TOTAL FUNDS CARRIED FORWARD		<u><u>848,779</u></u>	<u><u>4,404</u></u>	<u><u>853,183</u></u>	<u><u>188,527</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	6,842	-	6,842	7,484
CURRENT ASSETS					
Debtors	12	7,970	-	7,970	7,395
Prepayments and accrued income		53,506	-	53,506	5,781
Cash at bank and in hand		798,882	4,404	803,286	180,180
		<u>860,358</u>	<u>4,404</u>	<u>864,762</u>	<u>193,356</u>
CREDITORS					
Amounts falling due within one year	13	(18,421)	-	(18,421)	(12,313)
NET CURRENT ASSETS					
		<u>841,937</u>	<u>4,404</u>	<u>846,341</u>	<u>181,043</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		848,779	4,404	853,183	188,527
NET ASSETS					
		<u>848,779</u>	<u>4,404</u>	<u>853,183</u>	<u>188,527</u>
FUNDS					
	15			848,779	188,527
Unrestricted funds				4,404	-
Restricted funds					
TOTAL FUNDS					
				<u>853,183</u>	<u>188,527</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 June 2021 and were signed on its behalf by:

J Myatt - Chair - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	623,473	46,663
Net cash provided by operating activities		<u>623,473</u>	<u>46,663</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(526)	-
Interest received		159	18
Net cash (used in)/provided by investing activities		<u>(367)</u>	<u>18</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>180,180</u>	<u>133,499</u>
Cash and cash equivalents at the end of the reporting period		<u>803,286</u>	<u>180,180</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	664,656	48,244
Adjustments for:		
Depreciation charges	1,168	1,321
Interest received	(159)	(18)
Increase in debtors	(48,300)	(2,713)
Increase/(decrease) in creditors	6,108	(171)
Net cash provided by operations	<u>623,473</u>	<u>46,663</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
Net cash			
Cash at bank and in hand	180,180	623,106	803,286
	<u>180,180</u>	<u>623,106</u>	<u>803,286</u>
Total	<u>180,180</u>	<u>623,106</u>	<u>803,286</u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Equipment	- 15% on reducing balance

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.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	54,273	61,361
Legacies	647,996	10,000
Grants	54,787	-
	<hr/>	<hr/>
	757,056	71,361
	<hr/>	<hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Adoption for pets	15,000	-
Covid-19 Support grants	39,787	-
	<u>54,787</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	2,436	1,233
Shop income	126,183	189,911
Neutering claim	216	1,000
Dog show income	-	785
	<u>128,835</u>	<u>192,929</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	159	18
	<u>159</u>	<u>18</u>

5. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	16,469	1,823
Wages	84,719	75,162
Stationery	391	149
Telephone	1,257	1,296
Rent	21,891	20,911
Light and heat	2,000	3,395
Insurance	405	344
Cleaning	176	198
Refreshments	42	185
Sundry	1,316	985
Rates, water and waste	3,281	6,725
Repairs and renewals	2,413	3,451
Depreciation - shop fittings	711	783
Depreciation - equipment	90	106
Depreciation - improvements to shop	367	432
	<u>135,528</u>	<u>115,945</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	33,428	-	33,428
Welfare	16,126	-	16,126
Other support costs	-	36,312	36,312
	<u>49,554</u>	<u>36,312</u>	<u>85,866</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other support costs	<u>35,112</u>	<u>1,200</u>	<u>36,312</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

	2020	2019
Number of trustees who were paid expenses	<u>4</u>	<u>5</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£1,445</u>	<u>£1,726</u>

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Admin	1	1
Retail	6	6
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,361	-	71,361
Other trading activities	192,929	-	192,929
Investment income	18	-	18
Total	264,308	-	264,308
 EXPENDITURE ON			
Raising funds	115,945	-	115,945
Charitable activities			
Kennelling and fostering	65,337	-	65,337
Welfare	4,271	-	4,271
Other support costs	30,511	-	30,511
Total	216,064	-	216,064
NET INCOME	48,244	-	48,244
 RECONCILIATION OF FUNDS			
Total funds brought forward	140,283	-	140,283
TOTAL FUNDS CARRIED FORWARD	188,527	-	188,527

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2020	14,005	13,003	2,381	29,389
Additions	-	526	-	526
	<u>14,005</u>	<u>13,529</u>	<u>2,381</u>	<u>29,915</u>
At 31 December 2020	<u>14,005</u>	<u>13,529</u>	<u>2,381</u>	<u>29,915</u>
DEPRECIATION				
At 1 January 2020	11,558	8,569	1,778	21,905
Charge for year	367	711	90	1,168
	<u>11,925</u>	<u>9,280</u>	<u>1,868</u>	<u>23,073</u>
At 31 December 2020	<u>11,925</u>	<u>9,280</u>	<u>1,868</u>	<u>23,073</u>
NET BOOK VALUE				
At 31 December 2020	<u>2,080</u>	<u>4,249</u>	<u>513</u>	<u>6,842</u>
At 31 December 2019	<u>2,447</u>	<u>4,434</u>	<u>603</u>	<u>7,484</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	4,125	1,000
Social security and other tax	-	1,608
VAT	3,801	4,169
Prepayments	44	618
	<u>7,970</u>	<u>7,395</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	10,715	8,892
Taxation and social security	930	-
Other creditors	6,776	3,421
	<u>18,421</u>	<u>12,313</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	33,272	13,523
Between one and five years	109,722	34,800
In more than five years	13,878	-
	<u>156,872</u>	<u>48,323</u>

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	188,527	660,252	848,779
Restricted funds			
Adoption for pets	-	4,404	4,404
TOTAL FUNDS	<u>188,527</u>	<u>664,656</u>	<u>853,183</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	871,050	(210,798)	660,252
Restricted funds			
Adoption for pets	15,000	(10,596)	4,404
TOTAL FUNDS	<u>886,050</u>	<u>(221,394)</u>	<u>664,656</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	140,283	48,244	188,527
TOTAL FUNDS	<u>140,283</u>	<u>48,244</u>	<u>188,527</u>

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15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,308	(216,064)	48,244
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>264,308</u>	<u>(216,064)</u>	<u>48,244</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	140,283	708,496	848,779
Restricted funds			
Adoption for pets	-	4,404	4,404
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>140,283</u>	<u>712,900</u>	<u>853,183</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	1,135,358	(426,862)	708,496
Restricted funds			
Adoption for pets	15,000	(10,596)	4,404
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,150,358</u>	<u>(437,458)</u>	<u>712,900</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020, or for the year ended 31 December 2019.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,273	61,361
Legacies	647,996	10,000
Grants	54,787	-
	757,056	71,361
Other trading activities		
Fundraising events	2,436	1,233
Shop income	126,183	189,911
Neutering claim	216	1,000
Dog show income	-	785
	128,835	192,929
Investment income		
Deposit account interest	159	18
	159	18
Total incoming resources	886,050	264,308
EXPENDITURE		
Other trading activities		
Shop fittings and purchases	16,469	1,823
Wages	84,719	75,162
Stationery	391	149
Telephone	1,257	1,296
Rent	21,891	20,911
Light and heat	2,000	3,395
Insurance	405	344
Cleaning	176	198
Refreshments	42	185
Sundry	1,316	985
Rates, water and waste	3,281	6,725
Repairs and renewals	2,413	3,451
Depreciation - shop fittings	711	783
Depreciation - equipment	90	106
Depreciation - improvements to shop	367	432
	135,528	115,945
Charitable activities		
Welfare costs	11,102	4,271
Kennelling and fostering costs	18,865	44,770
Adoption costs	19,587	20,567
	49,554	69,608

This page does not form part of the statutory financial statements

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Support costs		
Other		
Cybertill licence	3,318	2,658
Travelling expenses	1,664	2,813
Telephone, postage and stationery	1,544	2,332
Advertising	-	75
Card charges	1,228	1,202
Administration wages	17,700	17,254
Legal & professional fees	6,848	2,166
Payroll fees	1,829	811
Irrecoverable VAT	981	-
	35,112	29,311
Governance costs		
Accountancy fees	1,200	1,200
	221,394	216,064
Total resources expended		
	664,656	48,244
Net income	664,656	48,244