

APPROVAL

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
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 2021**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 both a vouchers scheme and payment of part or whole (neutering scheme only).

During 2021, welfare help was issued to the public with a value of £16,126 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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DURHAM AND DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

In 2021, we provided welfare help worth £18,209 to cats, dogs and other animals.

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 41,788 hours of their free time during 2021, which equates to a financial contribution of over £372,750.

Once again we have experienced another busy year despite the emergency the branch has adopted 36 dogs and 174 cats (210 animals). This is slightly lower than our rehoming figure for 2020 (299 animals) we had a number of longer term residents in our care in 2021, mainly due to Covid restrictions, as well as those who need additional support, before we were able to find them their forever homes.

Buddy came to us from his owner who was struggling to care for him due to the dogs epilepsy. The owner was seriously ill, so it was stressful for both. He was cared for in a foster home, however he has now been offered a forever home with a kind family.

In July 2021 Janet and Joanne went to collect a litter of ginger kittens surrendered as the couple did not want kittens. We were then asked to take 3 heavily pregnant ginger queens, others, all ginger, of in between ages were surrendered making 13 in total. The nightmare started when the queens gave birth with no milk due to starvation. The one who had milk was too poorly to cope 2 kittens died in first 3 days.

Hilda bottle fed new born. Janet Joanne and Laurie nursed the others. Then the problems started when these gingers showed signs of bacterial infections most of us had not dealt with. The herpesvirus gardia and compila virus hit the cats and kittens making it difficult for them to have healthy guts and to keep weight on. The vets at Crook and Tow Law were wonderful treating every 2 or 3 days. It took all summer to make inroads, while Hilda cat napped in between bottle feeds.

Tow law vets closed surgery one night and then opened it up for Janet and Joanne to take all kittens in for treatment. 12 I think that night. The kittens were rehomed to excellent people in pairs except for Flint whose eye erupted and was removed today at 6 months old.

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 2021 the Branch organised and held a number of fundraising activities which raised a total of £2,117.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Volunteers

We would like to thank all the volunteers, both at our shops and with cats and dogs, for their hard work and dedication throughout the year who have helped us in looking after and finding loving new homes for all the animals in our care in 2021. 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, for their work in 2021 with the dogs, who have often gone over and above expectations, to provide support to the Branch.

Leaving Deerness kennels and placing cats in foster care, has thrown us on our own resources in during 2021 and we were lucky in finding foster families with people we have dealt with over the years.

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 Laurie 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 4 dogs in Deerness Kennels at the start of 2021 and 5 at the end of 2021, we have been lucky in finding foster homes for many dogs during the year until they were rehomed, but the assistance of Deerness Kennels has been important for the other dogs.

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 2021, 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 from January to March 2021, after only 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 2022 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.

ACHIEVEMENT AND PERFORMANCE

Conclusion and future

During 2021 the Branch was eventually able to hold their Annual General Meeting covering 2019 and 2020 accounts and in November a very successful Christmas Fayre, though the dog show could not take place again due to the Covid Emergency. We would also like to thank the staff at Pets at Home (Consett) who have again supported us as their local Charity, unfortunately again due to the emergency we were unable to collect in store and hope that we can do so again in the very near future.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Investment policy and objectives

At 31 December 2021 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 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 2021 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 £938,189 represented by the net current assets of £930,796. This is well in excess of the Trustees intended reserve and has arose from very large legacies received in late 2020; the Trustees therefore designated these sums (in the amount of £650,000) for long term project of building or purchasing a Kennel or Cattery to house animals in our care.

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

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.

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, have the required 3 month membership at the time of the AGM 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 assisting in our shops, 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.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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, Consett
Santander, Merseyside, Liverpool

Approved by order of the board of trustees on 23 June 2022 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 2021.

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.

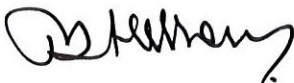
Independent examiner's statement

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

Date: 28 June 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	191,359	1,500	192,859	757,056
Other trading activities	3	184,919	-	184,919	128,835
Investment income	4	233	-	233	159
Total		376,511	1,500	378,011	886,050
 EXPENDITURE ON					
Raising funds	5	176,284	-	176,284	135,528
Charitable activities	6				
Kennelling and fostering		28,051	5,904	33,955	33,428
Welfare		47,712	-	47,712	16,126
Other support costs		35,054	-	35,054	36,312
Total		287,101	5,904	293,005	221,394
NET INCOME/(EXPENDITURE)		89,410	(4,404)	85,006	664,656
 RECONCILIATION OF FUNDS					
Total funds brought forward		848,779	4,404	853,183	188,527
TOTAL FUNDS CARRIED FORWARD		938,189	-	938,189	853,183

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
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**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	7,393	-	7,393	6,842
CURRENT ASSETS					
Debtors	12	21,422	-	21,422	7,970
Prepayments and accrued income		33,107	-	33,107	53,506
Cash at bank and in hand		906,201	-	906,201	803,286
		<u>960,730</u>	-	<u>960,730</u>	<u>864,762</u>
CREDITORS					
Amounts falling due within one year	13	(29,934)	-	(29,934)	(18,421)
NET CURRENT ASSETS		<u>930,796</u>	-	<u>930,796</u>	<u>846,341</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>938,189</u>	-	<u>938,189</u>	<u>853,183</u>
NET ASSETS		<u>938,189</u>	-	<u>938,189</u>	<u>853,183</u>
FUNDS	15				
Unrestricted funds				938,189	848,779
Restricted funds				-	4,404
TOTAL FUNDS				<u>938,189</u>	<u>853,183</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2022 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 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	104,364	623,473
Net cash provided by operating activities		<u>104,364</u>	<u>623,473</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,682)	(526)
Interest received		233	159
Net cash used in investing activities		<u>(1,449)</u>	<u>(367)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>803,286</u>	<u>180,180</u>
Cash and cash equivalents at the end of the reporting period		<u><u>906,201</u></u>	<u><u>803,286</u></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 2021**

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

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	85,006	664,656
Adjustments for:		
Depreciation charges	1,131	1,168
Interest received	(233)	(159)
Decrease/(increase) in debtors	6,947	(48,300)
Increase in creditors	11,513	6,108
	<u>104,364</u>	<u>623,473</u>
Net cash provided by operations	<u>104,364</u>	<u>623,473</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank and in hand	803,286	102,915	906,201
	<u>803,286</u>	<u>102,915</u>	<u>906,201</u>
Total	<u>803,286</u>	<u>102,915</u>	<u>906,201</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 2021**

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

	2021	2020
	£	£
Donations	84,615	54,273
Legacies	29,950	647,996
Grants	78,294	54,787
	<u>192,859</u>	<u>757,056</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES - continued

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

	2021	2020
	£	£
Adoption for pets	1,500	15,000
COVID-19 Support grants	49,253	39,787
Kickstart grant	27,541	-
	<u>78,294</u>	<u>54,787</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,117	2,436
Shop income	182,802	126,183
Neutering claim	-	216
	<u>184,919</u>	<u>128,835</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>233</u>	<u>159</u>

5. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	769	1,295
Wages	128,210	84,719
Stationery	200	391
Telephone	1,802	1,257
Rent	31,120	21,891
Light and heat	2,491	2,000
Insurance	415	405
Cleaning	549	176
Refreshments	49	42
Sundry	2,912	1,316
Rates, water and waste	3,979	3,281
Repairs and renewals	2,657	2,413
Depreciation - shop fittings	637	711
Depreciation - equipment	182	90
Depreciation - improvements to shop	312	367
Shop refurbishment	-	15,174
	<u>176,284</u>	<u>135,528</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Kennelling and fostering	33,955	-	33,955
Welfare	47,712	-	47,712
Other support costs	-	35,054	35,054
	<u>81,667</u>	<u>35,054</u>	<u>116,721</u>

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other support costs	<u>33,754</u>	<u>1,300</u>	<u>35,054</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

	2021	2020
Number of trustees who were paid expenses	<u>5</u>	<u>4</u>
Nature of the expenses	Mileage allowance	
Total amount paid	<u>£887</u>	<u>£1,445</u>

9. STAFF COSTS

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

	2021	2020
Admin	1	1
Retail	9	6
	<u>10</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 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	742,056	15,000	757,056
Other trading activities	128,835	-	128,835
Investment income	159	-	159
	<hr/>	<hr/>	<hr/>
Total	871,050	15,000	886,050
 EXPENDITURE ON			
Raising funds	135,528	-	135,528
Charitable activities			
Kennelling and fostering	22,832	10,596	33,428
Welfare	16,126	-	16,126
Other support costs	36,312	-	36,312
	<hr/>	<hr/>	<hr/>
Total	210,798	10,596	221,394
	<hr/>	<hr/>	<hr/>
NET INCOME	660,252	4,404	664,656
 RECONCILIATION OF FUNDS			
Total funds brought forward	188,527	-	188,527
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>848,779</u>	<u>4,404</u>	<u>853,183</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Equipment £	Totals £
COST				
At 1 January 2021	14,005	13,529	2,381	29,915
Additions	-	-	1,682	1,682
	<u>14,005</u>	<u>13,529</u>	<u>4,063</u>	<u>31,597</u>
At 31 December 2021				
DEPRECIATION				
At 1 January 2021	11,925	9,280	1,868	23,073
Charge for year	312	637	182	1,131
	<u>12,237</u>	<u>9,917</u>	<u>2,050</u>	<u>24,204</u>
At 31 December 2021				
NET BOOK VALUE				
At 31 December 2021	<u>1,768</u>	<u>3,612</u>	<u>2,013</u>	<u>7,393</u>
At 31 December 2020	<u>2,080</u>	<u>4,249</u>	<u>513</u>	<u>6,842</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	4,125	4,125
Social security and other tax	2,115	-
VAT	12,031	3,801
Prepayments	3,151	44
	<u>21,422</u>	<u>7,970</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	13,823	10,715
Taxation and social security	-	930
Other creditors	16,111	6,776
	<u>29,934</u>	<u>18,421</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. LEASING AGREEMENTS

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

	2021 £	2020 £
Within one year	33,272	33,272
Between one and five years	85,702	109,722
In more than five years	4,626	13,878
	<u>123,600</u>	<u>156,872</u>

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	848,779	89,410	(670,000)	268,189
Neutering	-	-	20,000	20,000
Kennelling and Cattery project	-	-	650,000	650,000
	<u>848,779</u>	<u>89,410</u>	-	<u>938,189</u>
Restricted funds				
Adoption for pets	4,404	(4,404)	-	-
	<u>853,183</u>	<u>85,006</u>	<u>-</u>	<u>938,189</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	376,511	(287,101)	89,410
Restricted funds			
Adoption for pets	1,500	(5,904)	(4,404)
	<u>378,011</u>	<u>(293,005)</u>	<u>85,006</u>

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15. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	188,527	749,662	(670,000)	268,189
Neutering	-	-	20,000	20,000
Kennelling and Cattery project	-	-	650,000	650,000
	<u>188,527</u>	<u>749,662</u>	<u>-</u>	<u>938,189</u>
TOTAL FUNDS	<u>188,527</u>	<u>749,662</u>	<u>-</u>	<u>938,189</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. MOVEMENT IN FUNDS - continued

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	1,247,561	(497,899)	749,662
Restricted funds			
Adoption for pets	16,500	(16,500)	-
TOTAL FUNDS	<u>1,264,061</u>	<u>(514,399)</u>	<u>749,662</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021, or for the year ended 31 December 2020.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	84,615	54,273
Legacies	29,950	647,996
Grants	78,294	54,787
	192,859	757,056
Other trading activities		
Fundraising events	2,117	2,436
Shop income	182,802	126,183
Neutering claim	-	216
	184,919	128,835
Investment income		
Deposit account interest	233	159
	378,011	886,050
Total incoming resources		
 EXPENDITURE		
Other trading activities		
Purchases	769	1,295
Wages	128,210	84,719
Stationery	200	391
Telephone	1,802	1,257
Rent	31,120	21,891
Light and heat	2,491	2,000
Insurance	415	405
Cleaning	549	176
Refreshments	49	42
Sundry	2,912	1,316
Rates, water and waste	3,979	3,281
Repairs and renewals	2,657	2,413
Depreciation - shop fittings	637	711
Depreciation - equipment	182	90
Depreciation - improvements to shop	312	367
Shop refurbishment	-	15,174
	176,284	135,528
Charitable activities		
Welfare costs	27,507	11,102
Kennelling and fostering costs	24,868	18,865
Adoption costs	29,292	19,587
	81,667	49,554

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**ROYAL SOCIETY FOR THE PREVENTION OF
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Support costs		
Other		
Cybertill licence	3,256	3,318
Branch contribution	3,308	-
Travelling expenses	1,041	1,664
Telephone, postage and stationery	1,163	1,544
Card charges	1,724	1,228
Administration wages	18,725	17,700
Legal & professional fees	3,192	6,848
Payroll fees	1,345	1,829
Irrecoverable VAT	-	981
	33,754	35,112
Governance costs		
Accountancy fees	1,300	1,200
	293,005	221,394
Total resources expended		
	293,005	221,394
Net income	85,006	664,656

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