

**ROYAL SOCIETY FOR THE PREVENTION OF  
CRUELTY TO ANIMALS BEDFORDSHIRE NORTH  
BRANCH**

**Unaudited Financial Statements**

**31 December 2020**

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Financial Statements

Year ended 31 December 2020

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# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Trustees' Annual Report

Year ended 31 December 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### Reference and Administrative Details

**Charity Name:** RSPCA Bedfordshire North Branch

**Charity Number:** 202037

**Principal Address:** 9 Thurlow Street  
Bedford  
Bedfordshire  
MK40 1LR

**Trustees:** Mrs E Parsons (Chairperson)  
Mr S R Mason (Treasurer)  
Mrs L Swift (Secretary)  
Mrs A R Doherty  
Mrs G W Harvey  
Mr S K Chumber  
Miss H K Tomlinson (appointed on 19 February 2020)

**Branch Manager:** Mrs L Hanwell

**Bankers:** National Westminster Plc  
81 High Street  
Bedford  
Bedfordshire  
MK40 1YN

Barclays Bank Plc  
High Street  
Bedford

**Accountants:** Burton Bandini Ltd  
30a High Street  
Stony Stratford  
Milton Keynes  
MK11 1AF

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### Structure, Governance and Management

The RSPCA Bedfordshire North Branch is a registered charity, no. 202037 and is governed by National RSPCA Branch Rules dated 1 January 2012.

The charity is organised so that the board of trustees vote in order for decisions to be made. Trustees meet at least six times per year. The day to day running of the branch has been overseen by the Trustees, with the support of the Branch Support Specialist (BSS). The BSS role was replaced in the latter part of 2020 by the Branch Partnership Manager (BPM), both of whom were employed by the National RSPCA. Ad hoc expenditure is approved by the Branch Manager; major decisions and expenditure is approved by the Trustees.

During the year Mr S K Cumber resigned as a trustee.

### Objectives and Activities

The Charity's objectives follow those of the National RSPCA. This entails preventing cruelty, promoting kindness and alleviating suffering to animals, in particular within the Branch area and in accordance to the policies of the National RSPCA.

RSPCA Bedfordshire North aims to achieve this by rehoming animals which are brought into their care by RSPCA Inspectors. These animals are often abandoned or have been mistreated. All animals in Branch care receive veterinary treatment, vaccination, neutering, microchipping, flea treatment, wormer and are assessed for rehoming.

The Branch continues to offer advice to the public in matters concerning animal welfare, rehoming and adoption.

### Public Benefit

The trustees have read the general guidance provided by the Charity Commission with regard to a statement on the benefit to the public. The charity has established activities to achieve its objectives for public benefit. The charity aims to achieve these objectives by promoting the work and objects of the National RSPCA, by providing support to those people whose animals are in need, promoting good care and welfare of animals and by rehoming abandoned or mistreated pets. All of this activity is within the Branch area.

The Branch also continues to offer volunteering opportunities within our shop in Bedford.

### Achievements and Performance

In 2020, the Branch faced a year of unprecedented times with Covid-19 and the global pandemic.

The pandemic has seen the branch forced to closed its shop for 2 prolonged periods of time and during this time the shop staff were furloughed and therefore not able to work. The shop closures have had a significant impact on sales over the last year with the traditionally very strong Christmas trading missed completely as a result of the second lockdown.

When shop openings were permitted after the end of the first lockdown, full risk assessments were undertaken and considerable efforts put into making sure the shop was compliant with government requirements around social distancing and cleaning regimes. Following the end of the second lockdown and the wider easing of restrictions, we have seen sales improve but not return to pre-pandemic levels.



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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Re-establishing sales revenue will be a key priority for the branch over the coming months and year.

During 2020, the charity took in 72 animals and rehomed 73, which included one remaining from 2019.

The Charity financially assisted in the neutering of a large number of cats during the year.

### **Principal Risks**

The ability to grow sales to the pre-pandemic levels is an ongoing and principal risk facing the branch over the coming year.

The Charity continues to be reliant on donations received from the general public. These have been at a high level since the various lockdowns, but this may be due to other charities refusing donations and may not continue at this level indefinitely.

Recruiting and training potential volunteers is a continued risk for the charity, particularly against the backdrop of the pandemic.

The Branch Manager has worked hard over the last year to ensure that any income generation opportunities are identified and actioned and to apply for grant funding opportunities where they exist.

### **Financial Review**

The total income for the year ended 31<sup>st</sup> December 2020 was £86,758. This represented a decrease from 2019 of £16,625 (16%).

Expenditure for the year was £69,959. This represented a decrease of £40,318 (36.6%).

This gave the Branch a surplus of £16,799 for the year (2019: deficit of £6,894).

### **Reserves Policy**

The charity currently has £75,045 of unrestricted funds. There were no restricted funds at 31 December 2020. This equates to around 13 months of normal running costs.

The Trustees regularly review finances at Board Meetings.

### **Related Parties Statement**

The RSPCA National Society administers the branch legacy scheme on behalf of the branch, for which they receive a 2.5% fee. This fee is deducted from any legacy when remitted to the branch. No such legacies were received in 2020.

The Branch purchases goods from the RSPCA National Society for its own use & sale within the charity shop. In addition, the Branch receives a share of the national Door to Door fundraising donation.

The Branch also works with the local RSPCA Inspectorate (employed by the National Society) to fulfil its charitable objectives.

The Branch used the cattery services of Mrs A R Doherty, Trustee, during the year. Details of the transactions in the period are detailed in note 21 to the accounts.

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2020**

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### **Future Developments**

The Trustees have worked through the first full year away from national trusteeship and under exception circumstances to try and provide a degree of stability and support to the staff, volunteers and stakeholders. The Branch remains supportive of RSPCA Inspectors and will look to increase this activity as the Regional Networking support allows us to assist the transfer of locally rescued animals into larger rehoming centres.

The whole world economy as well as the Charity was severely affected by the Covid-19 pandemic. Our priority is both to recover and then maintain the income and activity of the Branch.

The shop was closed for a significant number of months, and rehoming services were paused for around one month, following government guidance. The Trustees worked hard to restart the rehoming of animals as soon as Government guidelines permitted, funding this work from reserves.

The shop was opened a few weeks after Government guidelines permitted, due to Bedford (where the shop is based) being designated an area of risk in terms of the incidence of Covid-19 in the population. The Trustees did not feel they could provide a safe environment for the staff, the volunteers, or the customers to reopen immediately, and took the decision to defer reopening by a few weeks.

The Trustees worked with their suppliers and volunteers to minimise the impact of the pandemic on the charity, agreeing delayed terms of payments in certain circumstances with the suppliers' agreement.

The Trustees claimed the government grants that were available, being the Retail Grant and furloughing staff where appropriate. This was a welcome intervention from the Government, without which the Charity would have really struggled to continue.

With the shop now reopened, albeit with lower footfall within the town, there currently appears to be a deficit in running costs, but the Trustees are working hard to improve sales and ensure welfare and rehoming activities are not significantly impacted by the decreased revenue from the shop.

The Trustees would particularly like to express their appreciation for the support of Deepdale Vets and Alicattery which enabled the Branch to continue welfare work throughout the Pandemic. The Trustees would also like to thank Robinson Hall for their patience and flexibility over the payment schedule for the canopy renovations.

ON BEHALF OF THE BOARD:



Elizabeth Parsons  
Chairperson



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Independent Examiner's Report to the Trustees of ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

Year ended 31 December 2020

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I report to the trustees on my examination of the financial statements of ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH ('the charity') for the year ended 31 December 2020.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Independent Examiner

Burton Bandini Ltd  
30A High Street  
Stony Stratford  
Milton Keynes, MK11 1AF

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Statement of Financial Activities

Year ended 31 December 2020

		2020		2019
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	23,322	23,322	5,368
Other trading activities	5	53,864	53,864	95,283
Investment income	6	58	58	87
Other income	7	9,514	9,514	2,645
<b>Total income</b>		<u>86,758</u>	<u>86,758</u>	<u>103,383</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	17,238	17,238	32,624
Costs of other trading activities	9	44,899	44,899	71,559
Expenditure on charitable activities	10,11	7,822	7,822	6,094
<b>Total expenditure</b>		<u>69,959</u>	<u>69,959</u>	<u>110,277</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>16,799</u>	<u>16,799</u>	<u>(6,894)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		58,246	58,246	65,140
<b>Total funds carried forward</b>		<u>75,045</u>	<u>75,045</u>	<u>58,246</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4,601	5,475
<b>Current assets</b>			
Debtors	16	8,736	21,967
Cash at bank and in hand		81,517	60,976
		<u>90,253</u>	<u>82,943</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>19,809</u>	<u>30,172</u>
<b>Net current assets</b>		<u>70,444</u>	<u>52,771</u>
<b>Total assets less current liabilities</b>		<u>75,045</u>	<u>58,246</u>
<b>Net assets</b>		<u>75,045</u>	<u>58,246</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>75,045</u>	<u>58,246</u>
<b>Total charity funds</b>	19	<u>75,045</u>	<u>58,246</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 July 2021, and are signed on behalf of the board by:



Mrs Parsons  
Chairperson

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Statement of Cash Flows

Year ended 31 December 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	16,799	(6,894)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	874	864
Other interest receivable and similar income	(58)	(87)
Accrued (income)/expenses	(639)	-
<i>Changes in:</i>		
Trade and other debtors	13,231	7,817
Trade and other creditors	(9,724)	(741)
Cash generated from operations	20,483	959
Interest received	58	87
Net cash from operating activities	<u>20,541</u>	<u>1,046</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	-	(1,294)
Net cash used in investing activities	<u>-</u>	<u>(1,294)</u>
<b>Cash flows from financing activities</b>		
Net increase in cash and cash equivalents	20,541	(248)
Cash and cash equivalents at beginning of year	60,976	61,224
Cash and cash equivalents at end of year	<u>81,517</u>	<u>60,976</u>

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements

Year ended 31 December 2020

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 THURLOW STREET, BEDFORD, MK40 1LR, BEDFORDSHIRE.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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### 3. Accounting policies *(continued)*

#### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	2,078	2,078	804	804
<b>Grants</b>				
Grants receivable type 1	20,586	20,586	4,564	4,564
<b>Subscriptions</b>				
Subscriptions	658	658	—	—
	<u>23,322</u>	<u>23,322</u>	<u>5,368</u>	<u>5,368</u>



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 5. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Collection Boxes	32	32	473	473
Shop Income	23,137	23,137	57,814	57,814
Fundraising Events	—	—	784	784
Adoption Income	4,518	4,518	6,675	6,675
Gift Aid Income	559	559	666	666
Rags Income	555	555	2,132	2,132
HQ Door 2 Door	25,063	25,063	26,739	26,739
	<u>53,864</u>	<u>53,864</u>	<u>95,283</u>	<u>95,283</u>

### 6. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	58	58	87	87

### 7. Other income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Other income	9,514	9,514	2,645	2,645

### 8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Costs of fundraising	17,238	17,238	34,344	34,44
Over-provision on overheads expenses	—	—	(1,720)	(1,720)
	<u>17,238</u>	<u>17,238</u>	<u>32,624</u>	<u>32,624</u>

## 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Shop costs - wages and salaries	28,765	28,765	31,160	31,160
Shop costs - pension costs	79	79	661	661
Shop costs - rent	9,826	9,826	22,928	22,928
Shop costs - light & heat	2,630	2,630	—	—
Shop costs - insurance	163	163	—	—
Shop costs - other motor/travel costs	—	—	3	3
Shop costs - telephone	898	898	1,530	1,530
Shop costs - other office costs	28	28	183	183
Shop costs - Equipment Hire	759	759	521	521
Shop costs - Staff Welfare	36	36	35	35
Shop costs - Cleaning	484	484	218	218
Shop costs - General Expenses	42	42	48	48
Shop costs - Bank Charges	1,189	1,189	2,026	2,026
Shop costs - Repairs & Renewals	954	954	12,246	12,246
	<u>45,853</u>	<u>45,853</u>	<u>71,559</u>	<u>71,559</u>

## 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Support costs	<u>6,868</u>	<u>6,868</u>	<u>6,094</u>	<u>6,094</u>

## 11. Expenditure on charitable activities by activity type

	Support costs	Total funds 2020	Total fund 2019
	£	£	£
Governance costs	<u>6,868</u>	<u>6,868</u>	<u>6,094</u>

## 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>874</u>	<u>864</u>

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	28,765	31,160
Employer contributions to pension plans	79	661
	<u>28,844</u>	<u>31,821</u>

The average head count of employees during the year was three (2019: three).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 14. Trustee remuneration and expenses

There was no remuneration paid to Trustees in the year to 31 December 2020.

### 15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2020 and 31 December 2020	<u>13,583</u>	<u>1,302</u>	<u>14,885</u>
<b>Depreciation</b>			
At 1 January 2020	8,321	1,089	9,410
Charge for the year	<u>789</u>	<u>85</u>	<u>874</u>
At 31 December 2020	<u>9,110</u>	<u>1,174</u>	<u>10,284</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>4,473</u>	<u>128</u>	<u>4,601</u>
At 31 December 2019	<u>5,262</u>	<u>213</u>	<u>5,475</u>



# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 16. Debtors

	2020	2019
	£	£
Prepayments and accrued income	–	670
Other debtors	8,736	21,297
	<u>8,736</u>	<u>21,967</u>

### 17. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,753	17,381
Accruals and deferred income	11,410	12,049
Social security and other taxes	646	234
Other creditors	–	508
	<u>19,809</u>	<u>30,172</u>

### 18. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £79 (2019: £661).

# **ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 December 2020**

### **19. Analysis of charitable funds**

#### **Unrestricted funds**

	At 1 Jan 2020	Income	Expenditure	At 31 Dec 2020
	£	£	£	£
General funds	58,246	86,758	(69,959)	75,045
	<u>58,246</u>	<u>86,758</u>	<u>(69,959)</u>	<u>75,045</u>

	At 1 Jan 2019	Income	Expenditure	At 31 Dec 2019
	£	£	£	£
General funds	65,140	103,383	(110,277)	58,246
	<u>65,140</u>	<u>103,383</u>	<u>(110,277)</u>	<u>58,246</u>

### **20. Analysis of changes in net debt**

	At 1 Jan 2020	Cash flows	At 31 Dec 2020
	£	£	£
Cash at bank and in hand	<u>60,976</u>	<u>20,541</u>	<u>81,517</u>