
CHARITY REGISTRATION NUMBER: 202037

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

Unaudited Financial Statements

31 December 2021

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

Financial Statements

Year ended 31 December 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10

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

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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 Miss H K Tomlinson Mrs J Waller (appointed 13 October 2021)
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

Year ended 31 December 2021

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources; of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 is overseen by the Trustees, with the support of the Branch Partnership Manager (BPM), who is employed by the National RSPCA. The BPM works very closely with the Branch Manager, other employees and volunteers. Ad hoc expenditure is approved by the Branch Manager; major decisions and expenditure are approved by the Trustees.

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 2021, the Branch faced a challenging year of re-establishing itself in the wake of the Covid-19 pandemic.

The pandemic and the requirement to close the shop had a significant impact on sales and the number of visitors to the town centre. Over the last year we have seen the easing of restrictions and the team have worked hard to drive sales recovery and to promote the shop as widely as possible using channels such as social media.

Whilst we have seen sales improve, the branch income through the shop has not yet returned to pre-pandemic levels. Re-establishing sales revenue remains a key priority for the branch over the coming months and year.

During 2021, the charity took in 111 animals, 11 of which were via the National Inspectorate, and 100 were taken in via the Branch. During the year, 106 animals were rehomed.

Also, during the year, the branch started an emergency vet bill and neutering contribution scheme – a total of £932.78 was spent in 2021 and the scheme will be continuing throughout 2022.

There has been a number of successful grant applications during the year and these amount to a total of £4,305 from the Pets at Home Foundation and £1,000 from Animal Friends Pet Insurance.

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 number of people facing financial hardship following the pandemic and in the wake of the cost of living crisis creates a risk in relation to animal welfare. During lockdown many people acquired new pets that they may now struggle to afford to pay for and costs such as vets bills may prove to be out of reach.

The Charity continues to be reliant on the donations received from the General Public, which are not guaranteed to continue and have been impacted significantly throughout the last two years.

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.

The Trustees regularly review finances at Board Meetings.

Financial Review

The total income for the year ended 31st December 2021 was £148,634. This represented an increase from 2020 of £61,876 (71%).

Expenditure for the year was £92,309. This represented an increase of £22,350 (32%).

This gave the Branch a surplus of £56,325 for the year (2020: surplus of £16,799).

Reserves Policy

The charity currently has £131,370 of unrestricted funds. There were £4,955 restricted funds at 31 December 2021. This equates to around 18 months of normal running costs.

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

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. During 2021 the Branch received a legacy of £44,248.06 from the late Mrs K Humberstone.

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.

Future Developments

Our priority remains to continue to drive the recovery of the branch and then to grow the income and activity of the Branch.

The Trustees have achieved a second full year away from national trusteeship during what has been another challenging year to provide 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.

With all Covid restrictions now eased the team are focussed on driving up sales and encouraging higher footfall in the shop as there remains a risk of a deficit in running costs. The trustees are working hard to ensure the rehoming activities are not significantly impacted by the decreased revenue from the shop.

The Trustees worked with their suppliers and their volunteers to minimise the impact of the pandemic on the charity, agreeing delayed terms of payments in certain circumstances with the suppliers' agreement. Over the last year, all payment arrangements have been resumed and completed. The trustees would like to again thank Robinson Hall for their patience and flexibility over the payment schedule for the canopy renovations at the shop.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

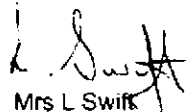
Trustees' Annual Report *(continued)*

Year ended 31 December 2021

The trustees' annual report was approved on 31 August 2022 and signed on behalf of the board of trustees by:



Mrs Parsons
Chairperson



Mrs L Swift
Charity Secretary

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 2021

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 2021.

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



Carol Bandini
FMAAT

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 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	66,835	8,590	75,425	23,322
Other trading activities	5	73,079	—	73,079	53,864
Investment income	6	9	—	9	58
Other income	7	121	—	121	9,514
Total income		<u>140,044</u>	<u>8,590</u>	<u>148,634</u>	<u>86,758</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	1,939	—	1,939	1,463
Costs of other trading activities	9	63,730	—	63,730	46,364
Expenditure on charitable activities	10	18,992	3,635	22,627	17,238
Governance costs	11	4,013	—	4,013	4,894
Total expenditure		<u>88,674</u>	<u>3,635</u>	<u>92,309</u>	<u>69,959</u>
Net income and net movement in funds		<u>51,370</u>	<u>4,955</u>	<u>56,325</u>	<u>16,799</u>
Reconciliation of funds					
Total funds brought forward		75,045	—	75,045	58,246
Total funds carried forward		<u>126,415</u>	<u>4,955</u>	<u>131,370</u>	<u>75,045</u>

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

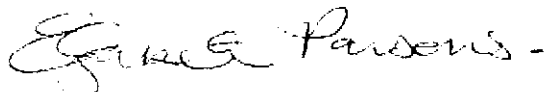
ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BEDFORDSHIRE NORTH BRANCH

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	4,454	4,601
Current assets			
Debtors	16	7,856	8,736
Cash at bank and in hand		132,916	81,517
		<u>140,772</u>	<u>90,253</u>
Creditors: amounts falling due within one year	17	13,856	19,809
Net current assets		<u>126,916</u>	<u>70,444</u>
Total assets less current liabilities		<u>131,370</u>	<u>75,045</u>
Net assets		<u>131,370</u>	<u>75,045</u>
Funds of the charity			
Restricted funds		4,955	-
Unrestricted funds		<u>126,415</u>	<u>75,045</u>
Total charity funds	19	<u>131,370</u>	<u>75,045</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 August 2022 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 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	56,325	16,799
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	920	874
Other interest receivable and similar income	(9)	(58)
Accrued income	—	(639)
<i>Changes in:</i>		
Trade and other debtors	880	13,231
Trade and other creditors	(5,953)	(9,724)
Cash generated from operations	52,163	20,483
Interest received	9	58
Net cash from operating activities	<u>52,172</u>	<u>20,541</u>
Cash flows from investing activities		
Purchase of tangible assets	(773)	—
Net cash used in investing activities	<u>(773)</u>	<u>—</u>
Net increase in cash and cash equivalents	51,399	20,541
Cash and cash equivalents at beginning of year	<u>81,517</u>	<u>60,976</u>
Cash and cash equivalents at end of year	<u>132,916</u>	<u>81,517</u>

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

Notes to the Financial Statements

Year ended 31 December 2021

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 2021

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 2021

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 £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	3,487	–	3,487
Legacies			
Legacies	45,095	–	45,095
Grants			
Grants receivable type 1	17,598	8,590	26,188

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Subscriptions			
Subscriptions	655	—	655
	<u>66,835</u>	<u>8,590</u>	<u>75,425</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	2,078	—	2,078
Legacies			
Legacies	—	—	—
Grants			
Grants receivable type 1	20,586	—	20,586
Subscriptions			
Subscriptions	658	—	658
	<u>23,322</u>	<u>—</u>	<u>23,322</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
General Fundraising	49	49	—	—
Collection Boxes	—	—	32	32
Shop Income	38,723	38,723	23,137	23,137
Adoption Income	8,510	8,510	4,518	4,518
Gift Aid Income	1,072	1,072	559	559
Rags Income	591	591	555	555
HQ Door 2 Door	24,134	24,134	25,063	25,063
	<u>73,079</u>	<u>73,079</u>	<u>53,864</u>	<u>53,864</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	9	9	58	58

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	121	121	9,514	9,514

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	21,042	3,635	24,677

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies	17,238	—	17,238

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Shop costs - wages and salaries	39,833	39,833	28,765	28,765
Shop costs - pension costs	197	197	79	79
Shop costs - rent & rates	15,603	15,603	9,826	9,826
Shop costs - light & heat	2,400	2,400	2,630	2,630
Shop costs - insurance	72	72	163	163
Shop costs - other motor/travel costs	—	—	—	—
Shop costs - telephone	914	914	898	898
Shop costs - other office costs	363	363	539	539
Shop costs - Equipment Hire	984	984	759	759
Shop costs - Staff Welfare	—	—	36	36
Shop costs - Cleaning	547	547	484	484
Shop costs - General Expenses	235	235	42	42
Shop costs - Bank Charges	1,623	1,623	1,189	1,189
Shop costs - Repairs & Renewals	959	959	954	954
	<u>63,526</u>	<u>63,526</u>	<u>46,364</u>	<u>46,364</u>

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
Charitable activities	<u>18,992</u>	<u>3,635</u>	<u>22,627</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020
Costs of raising donations and legacies	<u>17,238</u>	<u>—</u>	<u>17,238</u>

11. Governance costs

	Support costs	Total funds	Total fund
	£	2021	2020
	£	£	£
Support costs	<u>4,013</u>	<u>4,013</u>	<u>4,894</u>

12. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>920</u>	<u>874</u>

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	39,833	28,765
Employer contributions to pension plans	197	79
	<u>40,030</u>	<u>28,844</u>

The average head count of employees during the year was three (2020: three).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

There was no remuneration paid to Trustees in the year to 31 December 2021.

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	75,045	140,044	(88,674)	126,415
	<u>75,045</u>	<u>140,044</u>	<u>(88,674)</u>	<u>126,415</u>

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 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>

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	—	8,590	(3,635)	4,955

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Fund	—	—	—	—

20. Analysis of changes in net debt

	At 1 Jan 2021 £	Cash flows £	At 31 Dec 2021 £
Cash at bank and in hand	81,517	51,399	132,916

21. Related party transactions

During the year, the charity used the services of Mrs A Doherty (Trustee) for boarding services for animals. The charity purchased services amounting to £11,866 during the year (2020: £11,022).