

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

Unaudited Financial Statements

31 December 2022

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

Financial Statements

Year ended 31 December 2022

	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 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

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 (Resigned 6 September 2022)
Mrs J Waller

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 2022

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.

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

Trustees' Annual Report

Year ended 31 December 2022

Achievements and Performance

After two turbulent years throughout the covid-19 pandemic, 2022 saw the Branch get back onto its feet, reestablishing our charity shop and rehoming.

The charity shop was open for a full year, the first since 2019, and saw a significant increase in sales and donations. An eBay account was also set up to start selling higher price or valuable items on the platform to increase income.

The shop held two summer fun days, one in June and one in August. This included raffles, tombola's, face painting and games, alongside special offers in-store; to boost sales, raise money, invite in new customers and make our presence known within the community.

During 2022 the branch took in 141 animals, 24 of which were via the National RSPCA Inspectorate. The branch rehomed 135 animals throughout the year; 126 cats and 9 small animals which the branch started regularly taking in during the latter part of 2022.

Alongside our regular animal rehoming, the branch has also continued the emergency vet bill and neutering contribution scheme. In 2022 a total of £3,683.06 was spent helping members of the public in our area in receipt of benefits, pay for urgent veterinary treatment.

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 2022 was £97,510. This represented a decrease from 2021 of £148,634 (-34%).

Expenditure for the year was £100,799. This represented an increase of £8,490 (9%).

This gave the Branch a deficit of £3,289 for the year (2021: surplus of £56,325).

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

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Reserves Policy

The charity currently has £128,081 of unrestricted funds. There were no restricted funds at 31 December 2022.

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 2022, No such legacies were received in 2022.

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

As the charity is now back on the up after recovering from the impacts of Covid-19 pandemic, it is time to look to the future and thinking of expanding the branch.

Despite the impending cost of living crisis, our current charity shop remains steady and successful with a good team of staff and volunteers behind it, therefore the charity is looking to open a new, second shop within our area. With legacy money ringfenced to support the venture, we hope that the right shop in the right location will significantly increase our income, allowing us to fund much more animal welfare work within North Bedfordshire.

The branch will also be setting up a pet food bank to help the community feed their pets in times of financial strain.

To increase animal welfare activity, we will continue to Network with our neighbouring Branches and build relationships with other branches in our region.

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

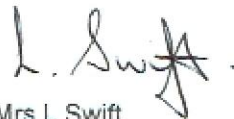
Trustees' Annual Report *(continued)*

Year ended 31 December 2022

The trustees' annual report was approved on 21 June 2023 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 2022

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 2022.

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.

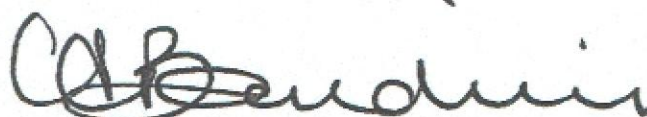
Independent examiner's statement

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

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

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	5,748	—	5,748	75,425
Other trading activities	5	91,501	—	91,501	73,079
Investment income	6	222	—	222	9
Other income	7	39	—	39	121
Total income		<u>97,510</u>	<u>—</u>	<u>97,510</u>	<u>148,634</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	153	—	153	1,939
Costs of other trading activities	9	65,452	—	65,452	63,730
Expenditure on charitable activities	10	25,988	4,955	30,943	22,627
Governance costs	11	4,251	—	4,251	4,013
Total expenditure		<u>95,844</u>	<u>4,955</u>	<u>100,799</u>	<u>92,309</u>
Net income and net movement in funds		<u>1,666</u>	<u>(4,955)</u>	<u>(3,289)</u>	<u>56,325</u>
Reconciliation of funds					
Total funds brought forward		126,415	4,955	131,370	75,045
Total funds carried forward		<u>128,081</u>	<u>—</u>	<u>128,081</u>	<u>131,370</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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	3,612	4,454
Current assets			
Debtors	16	7,142	7,856
Cash at bank and in hand		<u>131,357</u>	<u>132,916</u>
		138,499	140,772
Creditors: amounts falling due within one year	17	<u>14,030</u>	<u>13,856</u>
Net current assets		<u>124,469</u>	<u>126,916</u>
Total assets less current liabilities		<u>128,081</u>	<u>131,370</u>
Net assets		<u>128,081</u>	<u>131,370</u>
Funds of the charity			
Restricted funds		—	4,955
Unrestricted funds		<u>128,081</u>	<u>126,415</u>
Total charity funds	19	<u>128,081</u>	<u>131,370</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2023 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 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	(3,289)	56,325
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	842	920
Other interest receivable and similar income	(222)	(9)
Accrued income	—	—
<i>Changes in:</i>		
Trade and other debtors	714	880
Trade and other creditors	174	(5,953)
Cash generated from operations	(1,781)	52,163
Interest received	222	9
Net cash from operating activities	<u>(1,559)</u>	<u>52,172</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(773)
Net cash used in investing activities	<u>(1,559)</u>	<u>(773)</u>
Net increase in cash and cash equivalents	<u>(1,559)</u>	<u>51,399</u>
Cash and cash equivalents at beginning of year	<u>132,916</u>	<u>81,517</u>
Cash and cash equivalents at end of year	<u>131,357</u>	<u>132,916</u>

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

Notes to the Financial Statements

Year ended 31 December 2022

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 2022

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 2022

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:

Fixtures & fittings	20% reducing balance
Computer & Office equipment	25% reducing balance

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 2022

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 2022 £
Donations			
Donations	3,140	—	3,140
Legacies			
Legacies	1,000	—	1,000
Grants			
Grants receivable type 1	1,425	—	1,425

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Subscriptions			
Subscriptions	183	—	183
	<u>5,748</u>	<u>—</u>	<u>5,748</u>
	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
Subscriptions			
Subscriptions	655	—	655
	<u>66,835</u>	<u>8,590</u>	<u>75,425</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
General Fundraising	912	912	49	49
Shop Income	56,232	56,232	38,723	38,723
Adoption Income	9,970	9,970	8,510	8,510
Gift Aid Income	1,151	1,151	1,072	1,072
Rags Income	82	82	591	591
HQ Door 2 Door	23,154	23,154	24,134	24,134
	<u>91,501</u>	<u>91,501</u>	<u>73,079</u>	<u>73,079</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	222	222	9	9

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	39	39	121	121

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	26,141	4,955	31,906

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

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Shop costs - wages and salaries	36,345	36,345	39,833	39,833
Shop costs - pension costs	404	404	197	197
Shop costs - rent & rates	15,023	15,023	15,603	15,603
Shop costs - light & heat	3,520	3,520	2,400	2,400
Shop costs - insurance	981	981	72	72
Shop costs - other motor/travel costs	-	-	-	-
Shop costs - telephone	1,610	1,610	914	914
Shop costs - other office costs	374	374	363	363
Shop costs - Equipment Hire	1,099	1,099	984	984
Shop costs - Staff Welfare	-	-	-	-
Shop costs - Cleaning	1,799	1,799	547	547
Shop costs - General Expenses	588	588	235	235
Shop costs - Bank Charges	2,024	2,024	1,623	1,623
Shop costs - Repairs & Renewals	1,685	1,685	959	959
	<u>65,452</u>	<u>65,452</u>	<u>63,730</u>	<u>63,730</u>

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	<u>25,988</u>	<u>4,955</u>	<u>30,943</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	<u>18,992</u>	<u>3,635</u>	<u>22,627</u>

11. Governance costs

	Support costs £	Total funds 2022 £	Total fund 2021 £
Support costs	<u>4,251</u>	<u>4,251</u>	<u>4,013</u>

12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>842</u>	<u>920</u>

13. Staff costs

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

	2022 £	2021 £
Wages and salaries	36,345	39,833
Employer contributions to pension plans	<u>404</u>	<u>197</u>
	<u>36,749</u>	<u>40,030</u>

The average head count of employees during the year was three (2021: three).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

There was no remuneration paid to Trustees in the year to 31 December 2022.

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2022	13,508	903	14,411
Additions	—	—	—
Disposals	—	—	—
At 31 December 2022	13,508	903	14,411
Depreciation			
At 1 January 2022	9,618	339	9,957
Charge for the year	583	259	842
Disposals	—	—	—
At 31 December 2022	10,201	598	10,799
Carrying amount			
At 31 December 2022	3,307	305	3,612
At 31 December 2021	3,890	564	4,454

16. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,385	798
Other debtors	5,757	7,058
	7,142	7,856

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	13,338	13,427
Accruals and deferred income	148	204
Social security and other taxes	544	225
	14,030	13,856

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 £404 (2021: £197).

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

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	126,415	97,510	(95,844)	128,081
	<u>126,415</u>	<u>97,510</u>	<u>(95,844)</u>	<u>128,081</u>

	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>

Restricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Fund	4,955	—	(4,955)	—

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

20. Analysis of changes in net debt

	At 1 Jan 2022	Cash flows	At 31 Dec 2022
	£	£	£
Cash at bank and in hand	132,916	(1,559)	131,357

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 £13,180 during the year (2021: £11,866).