

**RSPCA BATH AND DISTRICT BRANCH  
CONSOLIDATED FINANCIAL STATEMENTS  
31 DECEMBER 2020**

**Charity Number 205594**

**RSPCA BATH AND DISTRICT BRANCH**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

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# **RSPCA BATH AND DISTRICT BRANCH**

## **CHAIR OF TRUSTEES STATEMENT**

### **YEAR ENDED 31 DECEMBER 2020**

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Looking back on 2020, we were prepared for many challenges but could not have predicted a global pandemic which would dramatically alter operational activity at the Home. However, despite the many struggles it is testament to BCDH's dedicated team, volunteers and supporters that we continued to be here for all animals that needed us.

Of course, the restrictions the branch faced throughout the pandemic brought challenges and limited our charitable activity with less possibilities to rehome animals, a reduction in income generation particularly for our Trading team and with much of our outreach work being subject to restrictions. But as is the nature of animal rescue work the positive changes we made to many animals' lives, were the uplifting moments that carried us through.

Despite heavy restrictions we were still able to take in 897 dogs and cats and rehome 670. Whilst we missed our supporters and volunteers, a quiet site did bring many benefits to the animals in our care, providing a less stressful environment that particularly benefitted the rehabilitation of dogs and cats who had faced previous trauma.

Our rehoming team also successfully adapted to virtual adoptions and benefitted from having a little extra time online with potential adopters to ensure good matches with homes and pets. After 6 weeks of restrictions, in May 2020 we were finally able to start adoptions again, albeit very differently as the site still had to remain closed to visitors, meaning the team had to deliver pets to their new homes where possible. This worked well for cats but proved more difficult for dogs based on their rehoming needs.

The pandemic also greatly impacted our teams. Our colleagues in animal related roles carried on working on-site throughout the pandemic, whilst our Trading team was furloughed and all office-based staff quickly had to adapt to working from home. It is likely that this new approach to working from home will be adopted, as feasible, in the long term to support staff well-being and productivity. Internally, we also had changes in the Senior Leadership Team, welcoming a new Head of Fundraising and Trading in March, and later in the year a new Head of Animal Operations.

Looking forwards we will continue to address the impact of the pandemic and as funds allow are turning our attention to much needed building refurbishment projects.

**Liz Thayer, Chair of Trustees**

# **RSPCA BATH AND DISTRICT BRANCH**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2020**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of members of the board, senior leadership team and professional advisers on page 1 of the financial statements.

#### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Ms L Thayer (Chair)  
Ms S Scott-Curtis (Treasurer until 18 January 2021)  
Ms V Dejonckheere  
Ms D Gogarty  
Ms V Smith  
Ms C Stephens (Secretary)  
Mr N Thayer (from 14 September 2020)  
Ms S Perrott (Co-opted as Treasurer 18 January 2021)

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

The Royal Society for the Prevention of Cruelty to Animals Bath and District Branch is a registered charity, registration number 205594, constituted under the RSPCA Rules for Branches (2012 Edition) in accordance with the RSPCA Act 1932.

##### **Organisation**

The branch is controlled by the Trustees who comprise the Management Committee. The Committee consists of between 7-14 democratically elected RSPCA members. Candidates for election to the Committee must be nominated in writing by at least two eligible branch members.

Eligible candidates are elected by a majority of eligible branch members present and voting at the AGM, candidates must have been members of the RSPCA for three clear months prior to nomination. Members of the committee are elected to serve until the next AGM unless their term of office is brought to an end at an earlier date.

##### **Relationship with other organisations**

As an independent local branch of the RSPCA, BCDH works with the National Society to adopt best animal welfare practices. At a local level we have strong working relationships with RSPCA Inspectors and Animal Rescue Officers, taking in the many animals in our area that have been cruelly treated, neglected, or abandoned.

The branch maintains a close relationship with the Friends of Bath Cats and Dogs Home, and who we are grateful to for their committed support. In 2019 the Friends notified members of a

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consideration to dissolve and throughout 2020 Bath Cats and Dogs Home and the Friends have been engaged in merger discussions which will be realised in 2021.

The Home works closely with two Local Authorities to provide kennelling and where needed rehoming for stray and abandoned animals throughout BANES and Wiltshire. Stray dogs are brought into our care by dog wardens with the aim of reuniting them with an owner, if an animal isn't claimed then BCDH are committed to finding them a new loving home.

The branch is a member of the Association of Dogs and Cats Homes and continues to benefit from good working relationships with large national animal welfare organisations such as Cats Protection as well as smaller animal charities based in the Southwest of England.

Bath Cats and Dogs Home plays an important role in the community with good links to education and accepts students from local colleges as part of their course placement. As a result, students often join our Animal Care Team once they have completed their course.

BCDH also works with local homeless charities via our outreach project – The Together Project – providing free veterinary care to the pets of Bath's homeless.

#### **Risk Management**

The trustees have considered the major risks to which the charity is exposed and have taken steps to mitigate them. Examples of these are:

- Financial sustainability – this is the major financial risk for both the charity and its subsidiary trading company. Both the charity and the trading company have a robust financial management function and internal financial controls. Future plans include developing additional income streams to ensure long term financial stability and sustainability. The charity also operates a strong reserves policy (see later in this report).
- Non-financial risks – e.g., arising from fire, health and safety of staff, adopters, volunteers and visitors. These risks are considered and reviewed regularly by the senior management team and the trustees and appropriate insurance is in place to protect property, buildings, employment and public liability.
- Compliance risks – arising from non-compliance with statutory legislation and licensing requirements. The trustees and senior leadership team are all aware of their statutory and legal responsibilities and regularly attend training and instructional seminars. The annual licensing requirements are regularly revisited and reviewed to ensure compliance with both RSPCA Licensing Standards, the Royal College of Veterinary Surgeons and the Veterinary Medicines Directorate.

#### **Remuneration Policy**

A remuneration committee comprising key trustees and the senior leadership team sets the remuneration levels for the staff employed by the Home and its trading subsidiary. The chief executive and trustees set the remuneration levels for the senior leadership team, and trustees set the remuneration for the chief executive.

In setting appropriate remuneration levels due regard is given to the potential financial impact to the organisation of loss of key staff and therefore retention of good staff is considered

# **RSPCA BATH AND DISTRICT BRANCH**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2020**

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essential. Another consideration is the ability to attract the right calibre of staff when recruiting and in this respect salary levels are regularly bench marked against similar organisations as well as local market pay rates and conditions. National minimum wage and living wage requirements are also key parameters.

#### **Trustees Interests**

All the trustees are required to declare any business interests which may conflict with their role as a trustee. They have all signed a declaration which, in addition to the disclosure of business interests, is a model guide of conduct for Voluntary Sector Trustee Boards and which sets out guidelines regarding:

- Selflessness
- Integrity
- Objectivity
- Openness
- Honesty
- Leadership

This statement has been circulated to all of the Trustees who are fully aware of their responsibilities as trustees and it is signed on their behalf. If any further detailed information is required, it can be made available immediately.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and public benefit statement**

The RSPCA Bath and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society of Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in Bath and the surrounding areas.

The RSPCA Bath and District Branch (Bath Cats & Dogs Home) is committed to the welfare of companion animals; to rescue, rehabilitate and re-home pets who are unwanted and far too often neglected or mistreated; to ensure animal welfare in our geographical area and to promote responsible pet ownership through education.

In addition, the Branch promotes the work and objects of the Society – to promote kindness and to prevent or 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 trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

##### **Advancement of Animal Welfare**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2006 indicate an

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## **TRUSTEES ANNUAL REPORT**

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acceptance by society at large that treating living creatures with compassion has a moral benefit for the public as a whole.

Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment. The animal welfare work undertaken by the branch, although local in nature, benefits society at large and also aims to help people in need with the care of their animals.

The next section of this report highlights the main activities of the branch and demonstrates the benefit provided to the public. All of our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

#### **Charitable activities pursued for the public benefit**

We support local RSPCA inspectors by taking in, mistreated or abandoned animals including pets whose owners suffer ill health, financial difficulties, or pass away.

During 2020 we took in 897 animals from members of the public, other rescue centres, dog wardens and RSPCA inspectors. No matter their background we strive to give each the best chance of finding a new home, providing behaviour training and rehabilitation where needed. We were also able to reunite 138 lost pets with their families.

Our open intake policy is becoming increasingly rare within the animal rescue sector and through this policy we remain committed to taking in all animals in need of our help. Our open intake policy means we do not discriminate on breed, behaviour or medical history when taking unwanted animals in, but this does pose increased challenges for rehabilitation and responsible rehoming.

After a successful pilot project in 2018, the Together Project, offering free veterinary care to homeless pet owners has continued to run since. The project involves local vets and vet nurses donating their time to run weekly vet clinics for homeless people's pets, providing routine intervention such as flea and worm treatments and advising on good animal welfare. Non-routine treatment is also provided free of charge via our on-site vet suite and in an emergency at the neighbouring 24-hour veterinary hospital. In 2020 due to the pandemic many of the clinics couldn't go ahead but our dedicated volunteers still ensured all animals received the treatment and medical intervention they needed at our onsite vet suite.

In 2020 we also continued to help low-income households to keep their pets by providing low-cost neutering at the Home's on-site veterinary suite when Covid restrictions allowed.

All of this work is key to the 'prevention or suppression of cruelty' section of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and general health checks through our veterinary suite. In addition, many animals come to us needing lifesaving and/or complex surgery which is either carried out on site in our veterinary

## **RSPCA BATH AND DISTRICT BRANCH**

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suite or, if requiring referral veterinary surgeons, off site at the Bath Veterinary Group's Rosemary Lodge hospital.

Some pets are adopted under our Assisted Adoption scheme, with the understanding that we continue to help with veterinary care for ongoing conditions. This means that animals can be in a home environment and bonding with their new family. Some are just post-operative check-ups, others need long term palliative care, giving animals a chance of a comfortable few final months. This work helps to control the incidence and spread of disease and suffering.

Our policy to request a reasonable adoption donation for animals that we rehome aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals, and would therefore be outside of our objects, to re-home to those who are unable or unwilling to meet the financial commitment that comes with owning a pet.

We take in lost animals and take steps to reunite them with their owners. During 2020 we took in 234 stray dogs and cats. We make every effort to find the owners of the stray dogs and cats that come to us and in 2020 59 % of stray dogs and cats were reunited with their owners, sadly with those we are unable to reunite often appearing to have been abandoned rather than lost. This work benefits our local community, by preventing animals from straying and posing a risk to themselves and to people through road traffic or other accidents, reuniting lost animals and saving those that have been purposefully abandoned.

In addition to strays the Home is also open for members of the public to hand over their animals when they can no longer cope. Most of the time these owners find themselves in a situation where they can no longer care for their pet – a change of job, house or family set up are the most common reasons.

Finally, we also provide volunteering opportunities for those who wish to support our work including trusteeship, fostering and fundraising as well as animal care, helping in our charity shops and undertaking general volunteering duties on site. This benefits local people and companies by providing the possibility of undertaking voluntary work which is both compassionate and rewarding.

#### **Activities**

The activities of the Branch mainly revolve around the Bath Cats and Dogs Home which is a large and successful animal rehoming centre. In the future additional activities will be undertaken outside of the Home, but within the Branch area. More details of the Home's activities both existing and proposed are included within the Home's Annual Review 2020.



# RSPCA BATH AND DISTRICT BRANCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

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### ACHIEVEMENTS AND PERFORMANCE

The re-homing numbers for 2020 in comparison with 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Dogs Rehomed:	177	298
Cats Rehomed:	439	534
<b>TOTALS</b>	<b><u>616</u></b>	<b><u>832</u></b>

(Plus 54 small animals and birds were rehomed in 2020).

The impact of the Covid 19 pandemic had a significant impact on our ability to rehome, as at times, due to lockdown restrictions we were unable to proceed with any adoptions. However, as soon as restrictions eased a little, we maximised opportunities through virtual rehoming and team members delivering animals to their new homes. We were delighted when we could welcome potential adopters to site once again.

### FINANCE

The underlying strength of the branch continues to be fully attributable to its dedicated staff, trustees, volunteers, trust and business supporters, including the Friends of the Home. The contribution made by this community underpins all of our charitable activities and allows us to continue with our vital welfare work.

With over 50 full and part time staff and continued animal intake throughout 2020, the financial challenge that we face to raise income in the region of £1.9 million to balance our outgoings is a daunting one in any normal year let alone one in which we saw a global pandemic. However, despite the many challenges faced and thanks to our generous supporters Bath Cats and Dogs Home has been able to maintain financial stability and through careful financial management we were able to ensure that the Branch met all of its animal care commitments and ended the year with an accounting surplus.

This financial outcome despite the Covid 19 pandemic can be attributed in part to savings made throughout the crisis as a direct result of the UK wide legal restrictions impacting our charitable activities. For example, at times and in line with guidance issued by the British Veterinary Association our veterinary capacity provision was reduced to cover emergency welfare only. Alongside our reduction in expenditure, we were fortunate that generous legacy giving supported our incoming funds with circa £1.364 million.

Despite ending the year with an accounting surplus, we are mindful that our reserves are vital. This has been clearly demonstrated throughout the recent pandemic with high levels of uncertainty regarding the long-term impact of Covid on the economy and charitable giving. In addition, we also have known capital projects which will prove our reserves essential in 2021/22. A new roof is urgently needed for our main office/adoption building along with improvements scheduled in direct response to the pandemic.

# RSPCA BATH AND DISTRICT BRANCH

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 DECEMBER 2020

During 2020 the total branch income (restricted and unrestricted) was £2,133,631 (charity only/non-consolidated figures) compared with our outgoings of £1,823,655 (before net gains on investment assets are factored in), giving an accounting net surplus of £309,976.

Our total expenditure of £1,823,655 represents a small increase of 1.2% compared with 2019 expenditure. This increase would have been more significant had it not been for the savings we were able to make due to the pandemic. As with previous years the increase was mainly due to staffing costs - as with other charities and businesses, we face annual increases in the National Living Wage with the resulting increases in workplace pension and employers NI costs adding to our staff cost base. Other year on year increases include energy costs and waste disposal. We continue to evaluate and manage our annual expenditure levels whilst still ensuring we meet our set charitable objectives thanks to careful financial management, the hard work of our facilities team and robust purchasing policies.

During 2020, approximately 86 pence of every £1 spent (charity only expenditure on charitable activities) was on delivering our charitable objectives.

### Investments

Under the RSPCA Rules for Branches the branch may deposit or invest funds in any manner but may only invest after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification.

The branch actively abides by these rules and our portfolio remains a multi-asset, risk adjusted portfolio which has been ethically screened in accordance with our investment policy, which excludes investment in companies who undertake testing on animals or the sale of arms, and actively seeks to invest in companies with good environmental credentials. 2020 was another volatile year for investments with the pandemic along with Brexit which dominated the domestic agenda.

Against this backdrop however, our portfolio performed well and this, along with part payment of a legacy in stocks and shares, meant an investment gain of £89,552. Our investment objective remains longer term capital growth and with this in mind our fund managers will invest in assets which are expected to appreciate in value over time. Whilst income may be received through holding these investments it is not our primary objective and will constitute a minor part of the return.

At the end of 2020, our investment portfolio represented approximately 2.3 months' worth of operating reserves and accounted for approximately 19% of our total reserves (net current assets + investments).

### Reserves Policy

Reserves are needed to bridge the potential gap between the spending and receiving of resources and to cover unplanned emergency repairs and other expenditure including future capital building projects. We currently have two key measures in place to monitor the ongoing financial health of the branch finances. These are: -

- a) A measure of our immediate liquid assets, primarily cash in bank, as a ratio of our typical monthly outgoings. We set a desired level of 6-8 months expenditure coverage

# RSPCA BATH AND DISTRICT BRANCH

## TRUSTEES ANNUAL REPORT

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(approx. £936,500 to £1,248,700). If we were to experience a major decline in income due to circumstances beyond our control, these reserves would enable us to continue to operate on a business as usual basis whilst we adapt to and overcome such challenges.

- b) A measure of all of our liquid assets including cash in bank, notified legacies (where it is possible to apply a valuation to the expected income) and our investment portfolio as a ratio of our monthly outgoings. We set a desired level of 12-18 months coverage (approx. £1,873,000 to £2,809,500).

The purpose of the above measures is to provide early warning of any future financial challenges so that we have the time to take considered corrective action. They also help us to release funds to support future capital rebuilding projects in a prudent manner.

We regularly compare our reserves policy with benchmarked charities of a similar size/operation and in line with Charity Commission guidance we continually review our policy against the level of reserves held throughout the year to ensure it remains in the charity's best interest. Obviously in 2020 we also took into account the immediate effects of the global pandemic alongside the expected longer term economic effects.

## FUNDRAISING

2020 was a challenging year for many areas of income generation for the Home as the pandemic forced cancellation of social activities and closure of shops however some income streams saw an increase on previous years making up for some of the shortfalls caused by the disruption to business.

Our owned events and community fundraising were negatively impacted by the pandemic and resulted in a downturn of income in these areas. Our individual giving programme performed very well however with committed supporters of the Home increasing their giving in support of our animals during the crisis which resulted in increased income across regular giving, unsolicited donations and appeal income lines. We made targets for our unrestricted trusts income despite challenging conditions with trusts amending their strategies to focus on emergency funding through the pandemic. Our restricted funding was put on hold due to the delays in some of our larger strategic development projects.

## Fundraising Disclosures

The following information represents the required disclosure regarding fundraising activities undertaken by the Branch during 2020.

- a) The approach taken by the Branch to activities by Bath Cats & Dogs Home (BCDH) or any person on behalf of BCDH for the purpose of fundraising, and in particular whether a professional fundraiser or commercial participator carried out any of those activities during 2020 is as follows:

BCDH values a mixed portfolio of income combining support from individuals with partnership working, with trusts, foundations and companies. We did not engage with the public through face-to-face street or door fundraising or cold calling in 2020. We had a partnership with a local brewing company in 2020 with royalties from products

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sold bearing our logo. This was based on a tightly monitored Commercial Participator Agreement with all communications signed off by BCDH. We ensure we have clear agreements in place with any individual or company that fundraises on our behalf. We have a due diligence process for our processing and production partnerships including approved charity provider, Rapidata who manage our regular giving payments and Echo, a direct marketing agency who managed our postal mailings. Both companies adhere to the GDPR and follow strict guidelines to ensure data safety and accuracy.

- b) Whether BCDH or anybody acting on behalf of BCDH was subject to an undertaking to be bound by any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising, in respect of activities on behalf of BCDH and if so, what scheme or standard:

Bath Cats and Dogs Home's Fundraising team and fundraising activities follow the Institute of Fundraising's Code of Practice and adhere to the guidance specific to each area of fundraising. Supporter data is managed in strict accordance with the GDPR.

BCDH is registered with the Fundraising Regulator, the independent regulator of charitable fundraising activity in England, Wales and Northern Ireland and the CRA the Charity Trading Association. Our partners Rapidata are a member of the Institute of Fundraising and a BACs Approved Bureau and Affiliate and are certified with [ISO 27001 for Information Security Management](#) and [ISO 22301 for Business Continuity Management](#).

- c) Any failure to comply with any such scheme or standard as per (2) above:  
N/A
- d) Whether BCDH monitored activities carried on by any person on behalf of BCDH for the purpose of fundraising and, if so, how it did so:

2020 saw reduced community fundraising for us from individual supporters and volunteers, our main fundraising activities were undertaken directly by us. Our two newsletters, appeals and raffles were supported by Echo Marketing who printed, collated and mailed our supporter packs. Every step of the print production and postal mailing were overseen and signed off by the BCDH Fundraising team. A detailed campaign programme was established before each mailing including fulfilment brief, data transfer protocols, data cleansing agreement and mailing seeds to ensure high standards were retained. We ran online events which we oversaw and for each of these a full brief and action plan was produced and shared and progress closely monitored through each of the steps of participant recruitment, implementation and delivery of the event and follow up actions taken. We perform evaluations after all our fundraising activities to ensure we learn and improve from each experience. Our fundraising staff attended the Chartered Institute of Fundraising Convention and additional training pertinent to their roles during 2020 and Trading staff attended regular meetings and training from the CRA around procedures for charity shop closing and reopening and safety precautions as well as adherence to changing covid guidelines throughout the year.

# **RSPCA BATH AND DISTRICT BRANCH**

## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2020**

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- e) The number of complaints received by the BCDH or a person acting on its behalf about activities by the BCDH or by a person on behalf of the BCDH for the purpose of fundraising:  
(3) Three.
- f) What BCDH has done to protect vulnerable people and other members of the public from behaviour within subsection (2) in the course of, or in connection with, such activities:

As per section (a), BCDH did not employ professional fundraisers or third parties that have direct contact with the public on our behalf. BCDH's directly employed fundraisers follow the Institute of Fundraising's Guidance on working with vulnerable people and in particular – Treating Donors Fairly – Fundraising with People in Vulnerable Circumstances. We did not actively recruit individual supporters during 2020 through any means other than broad brush digital marketing. When contacting individual supporters and setting up requests for donations or regular gifts we are vigilant ensuring we check details with supporters, that they are happy with the amount they are gifting and any agreed regularity of donation. We confirm this in writing, thanking donors for their donation by post or over the telephone for supporters who have donated over a certain value and provided us with permission.

#### **Trading (Retail) Activity**

The Home's four stores Trowbridge, Frome, Moorland Road in Bath and our Pet Shop were forced to close for sixteen weeks. Whilst our three charity shops re-opened in June 2020 and recovered sales levels very quickly before being forced to close again for November, our Pet Shop remained closed due to the effect of the pandemic on site access, custom and forecast business. This resulted in an amendment to our strategy in pet product sales. Government support for retail as well as use of the furlough scheme meant that our losses across the charity shops were mitigated leaving us in a much more favourable position by the end of the year than we would have been without such support. Our previous strategy to build our online offer and to benefit from the economies of scale of having a portfolio of charity shops selling donated items made good headway in 2020 despite the setback in retail revenue providing a good foundation for the future.

#### **PLANS FOR FUTURE PERIODS**

As we move into 2021 the challenges of the pandemic are still at the forefront of operational activity at the Home, but this does not stop us looking to the future. In 2021 we will begin work on plans for a new roof for our main building and improving our office accommodation, we will look at new ways of working for our staff that supports their well-being, with a focus on culture and flexible working and we will continue to strengthen our behaviour team to support the rehabilitation of dogs in our care, whilst also adding a new role focused on cat behaviour and rehabilitation.

# RSPCA BATH AND DISTRICT BRANCH

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure 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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

9/21/2021

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

DocuSigned by:  
  
 33972CCFFB28407...

.....

Ms L Thayer (Chair) Trustee

DocuSigned by:  
  
 055F0906E14D459...

.....

Ms S Perrott (Treasurer) Trustee

**RSPCA BATH AND DISTRICT BRANCH****REFERENCE AND ADMINISTRATIVE INFORMATION****YEAR ENDED 31 DECEMBER 2020**


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<b>Registered charity name</b>	RSPCA BATH AND DISTRICT BRANCH
<b>Charity number</b>	205594
<b>Registered office</b>	Bath Cats & Dogs Home The Avenue Claverton Down BATH BA2 7AZ
<b>Trustees</b>	Ms L Thayer (Chair) Ms S Scott-Curtis (Treasurer until 18 January 2021) Ms V Dejonckheere Ms D Gogarty Ms V Smith Ms C Stephens (Secretary) Mr N Thayer (from 14 September 2020) Ms S Perrott (Co-opted as Treasurer 18 January 2021)
<b>Senior Leadership Team</b>	Rachel Jones – Chief Executive Sara Gallagher FCCA FMAAT - Head of Finance Angela Chapman – Head of HR & Facilities Catherine Wright – Head of Fundraising & Communications (from 24/01/20) Evangelos Diamantakos – Head of Animal Operations (resigned 25 July 2020) Julie Stone – Head of Animal Operations (from 07 December 2020)
<b>Auditor</b>	Burton Sweet Ltd Chartered Accountants & Statutory Auditor Cooper House Lower Charlton Estate Shepton Mallet Somerset BA4 5QE
<b>Bankers</b>	Barclays Bank PLC 4-5 Southgate St BATH BA1 1AQ  Lloyds TSB 47 Milsom Street BATH BA1 1DN

# **RSPCA BATH AND DISTRICT BRANCH**

## **REPORT OF THE INDEPENDENT AUDITOR**

**YEAR ENDED 31 DECEMBER 2020**

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### **Opinion**

We have audited the financial statements of RSPCA Bath and District Branch (the parent "Charity") and its subsidiary (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of the Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the group and the Charity's affairs at 31 December 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or



# **RSPCA BATH AND DISTRICT BRANCH**

## **REPORT OF THE INDEPENDENT AUDITOR**

**YEAR ENDED 31 DECEMBER 2020**

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- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns;  
or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

### **Responsibilities to the trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

## **RSPCA BATH AND DISTRICT BRANCH**

### **REPORT OF THE INDEPENDENT AUDITOR**

**YEAR ENDED 31 DECEMBER 2020**

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#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement with it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Joshua Kingston ACA (Senior Statutory Auditor)

For and on behalf of  
Burton Sweet Limited  
Cooper House  
Lower Charlton Estate  
Shepton Mallet  
Somerset  
Ba4 5QE

Date:

**RSPCA BATH & DISTRICT BRANCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Income from:</b>					
Donations and legacies	4	1,751,176	78,121	1,829,297	1,891,563
Charitable activities	5	202,581	-	202,581	246,032
Other trading activities	6	321,882	-	321,882	388,088
Investments	7	2,001	-	2,001	7,370
<b>Total income</b>		<u>2,277,640</u>	<u>78,121</u>	<u>2,355,761</u>	<u>2,533,053</u>
<b>Expenditure on:</b>					
Raising funds	9	432,745	-	432,745	474,184
Charitable activities	10	1,524,824	88,216	1,613,040	1,598,030
<b>Total expenditure</b>		<u>1,957,569</u>	<u>88,216</u>	<u>2,045,785</u>	<u>2,072,214</u>
Net (losses) / gains on investments	16	89,552	-	89,552	61,334
<b>Net income/(expenditure)</b>		<u>409,623</u>	<u>(10,095)</u>	<u>399,528</u>	<u>522,173</u>
Transfers between funds		(22,625)	22,625	-	-
<b>Net movement in funds</b>	13	<u>386,998</u>	<u>12,530</u>	<u>399,528</u>	<u>522,173</u>
<b>Total funds at start of year</b>	28	6,341,083	-	6,341,083	5,818,910
<b>Total funds at end of year</b>	28	<u>6,728,081</u>	<u>12,530</u>	<u>6,740,611</u>	<u>6,341,083</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**See note 17 for fund-accounting comparative figures**  
**The notes on pages 21 to 38 form part of these financial statements**

**RSPCA BATH & DISTRICT BRANCH**  
**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	18	13,390	13,390
Tangible assets	19	4,835,401	4,963,062
Investments	20	363,635	274,084
		<u>5,212,426</u>	<u>5,250,536</u>
<b>Current assets</b>			
Stock	21	42,258	29,798
Debtors	22	178,323	116,394
Cash at bank and in hand		1,481,650	1,083,585
		<u>1,702,231</u>	<u>1,229,777</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	23	(174,046)	(139,230)
<b>Net current assets</b>		<u>1,528,185</u>	<u>1,090,547</u>
<b>Total assets less current liabilities</b>		<u>6,740,611</u>	<u>6,341,083</u>
<b>Net assets</b>		<u><u>6,740,611</u></u>	<u><u>6,341,083</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	28	6,728,081	6,341,083
<b>Restricted funds</b>	28	12,530	-
<b>Total funds</b>		<u><u>6,740,611</u></u>	<u><u>6,341,083</u></u>

9/21/2021

These financial statements were approved by the Trustees on ..... and are signed on their behalf by:

DocuSigned by:  
  
 33972CCFFB28407...  
 Ms L Thayer (Chair)  
 Trustee

DocuSigned by:  
  
 055F0906E14D459...  
 Ms S Perrott (Treasurer)  
 Trustee

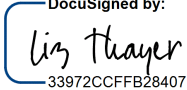
The notes on pages 21 to 38 form part of these financial statements

**RSPCA BATH & DISTRICT BRANCH****CHARITY BALANCE SHEET****AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	18	13,390	13,390
Tangible assets	19	4,825,433	4,953,121
Investments	20	363,635	274,084
		<u>5,202,458</u>	<u>5,240,595</u>
<b>Current assets</b>			
Stock	21	33,306	16,779
Debtors	22	310,151	279,382
Cash at bank and in hand		1,331,883	923,655
		<u>1,675,340</u>	<u>1,219,816</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	23	(135,295)	(119,440)
<b>Net current assets</b>		<u>1,540,045</u>	<u>1,100,376</u>
<b>Total assets less current liabilities</b>		<u>6,742,503</u>	<u>6,340,971</u>
<b>Net assets</b>		<u><u>6,742,503</u></u>	<u><u>6,340,971</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	28	6,729,973	6,340,971
<b>Restricted funds</b>	28	12,530	-
<b>Total funds</b>		<u><u>6,742,503</u></u>	<u><u>6,340,971</u></u>

9/21/2021

These financial statements were approved by the Trustees on ..... and are signed on their behalf by:

DocuSigned by:  
  
 33972CCFFB28407...  
 Ms L Thayer (Chair)  
 Trustee

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 055F0906E14D459...  
 Ms S Perrott (Treasurer)  
 Trustee

**The notes on pages 21 to 38 form part of these financial statements**

**RSPCA BATH & DISTRICT BRANCH****CASH FLOW STATEMENT****YEAR ENDED 31 DECEMBER 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Net cash inflow from operating activities</b>	<b>26</b>	511,205	517,163
<b>Non-operational cash flows:</b>			
<b>Investing activities</b>			
Payments for intangible fixed assets		-	(11,995)
Payments for tangible fixed assets		(26,520)	(672,421)
Payments for investments		(150,875)	(141,339)
Proceeds from sales of investments		62,254	678,567
Realised on sale of investments		-	75,998
Dividends, interest and rents from investments		2,001	6,357
		<u>(113,140)</u>	<u>(64,833)</u>
<b>Net cash inflow for the year</b>	<b>27</b>	<u><u>398,065</u></u>	<u><u>452,330</u></u>

**Cashflow Restrictions**

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 21 to 38 form part of these financial statements

# RSPCA BATH & DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2020

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#### 1 General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Bath Cats and Dogs Home, The Avenue, Claverton Down, Bath, BA2 7AZ.

#### 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 charity is a Public Benefit Entity as defined under FRS 102.

##### Going concern

There are no material uncertainties about the charity's ability to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges.

##### 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 projects 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.

##### Income

Income is 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.
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# RSPCA BATH & DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2020

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

- 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.

#### **Expenditure**

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.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Intangible assets are subject to an amortisation charge when the asset is complete and brought into use.

#### **Tangible assets**

All fixed assets are initially recorded at cost, assets costing less than £100 are not capitalised. When an asset is received by way of donation it is recorded at its market value on the date of donation.

#### **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:

Freehold property	-	50 years straight line
Plant & Machinery	-	20% straight line
Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	10% & 33% (computers) reducing balance

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# **RSPCA BATH & DISTRICT BRANCH**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 DECEMBER 2020**

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

##### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

##### **Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

##### **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.

##### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

##### **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.

# **RSPCA BATH & DISTRICT BRANCH**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 DECEMBER 2020**

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

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.

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.

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****4 Income from: Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
Donations:			
General donations	133,031	30	133,061
Trusts and corporate donations	90,459	72,885	163,344
Community collections	16,350	-	16,350
Regular giving donations	91,680	-	91,680
Subscriptions	423	-	423
Together Project	40	206	246
Government grants (CJRS)	14,830	-	14,830
Legacies	1,359,449	5,000	1,364,449
Gift aid	44,914	-	44,914
	<u>1,751,176</u>	<u>78,121</u>	<u>1,829,297</u>

As at the year-end, the charity had been notified of legacies with an estimated value of £2,105,406 (£152,871 - 2019) which have not been included in income at 31 December 2020 as no confirmation of impending distribution or notification of estate accounts being finalised has been received. The charity has been made aware of additional legacies; however even an approximation of the value of these legacies is not possible at the date of signing the accounts.

**Prior year**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
Donations:			
General donations	108,794	1,589	110,383
Trusts and corporate	56,221	4,175	60,396
Community collections	30,685	-	30,685
Regular giving donations	88,275	-	88,275
The Friends of Claverton Cats and Dogs Home	-	382,326	382,326
Hobhouse Trust	-	75,000	75,000
Subscriptions	321	-	321
Legacies	1,077,797	31,000	1,108,797
Gift aid	35,380	-	35,380
	<u>1,397,473</u>	<u>494,090</u>	<u>1,891,563</u>

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****5 Income from: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Adoptions	58,405	-	58,405	77,380
Boarding	59,380	-	59,380	67,278
Neutering and vet suite	27,598	-	27,598	43,402
Pet insurance commission	57,198	-	57,198	57,972
	<u>202,581</u>	<u>-</u>	<u>202,581</u>	<u>246,032</u>

All income from charitable activities in the prior year is unrestricted.

**6 Income from: Other trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Event income	41,102	-	41,102	56,506
Room rental	211	-	211	109
Trading company income ( <i>note 8</i> )	280,569	-	280,569	331,473
	<u>321,882</u>	<u>-</u>	<u>321,882</u>	<u>388,088</u>

All income from other trading activities in the prior year is unrestricted.

**7 Income from: Investments**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Income from other investments	-	-	-	6,357
Interest received	2,001	-	2,001	1,013
	<u>2,001</u>	<u>-</u>	<u>2,001</u>	<u>7,370</u>

All income from investments in the prior year is unrestricted.

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****8 Income and expenditure from trading company**

The charity has a wholly owned trading subsidiary which is incorporated in the UK. Bath Cats & Dogs Home (Trading) Limited (Registered Company Number: 07144330) operates trading activities designed to raise funds to support the charity.

The subsidiary company's available profits have been gift aided in full to the charity. A summary of its trading results is shown below. Audited accounts have been filed with the Registrar of Companies.

	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
<b>Turnover</b>	280,569	331,473
Cost of sales (excluding stock purchased from the parent undertaking)	<u>(32,074)</u>	<u>(58,437)</u>
<b>Gross Profit</b>	248,495	273,036
Administrative expenses (excluding management charges payable to the parent undertaking)	(149,613)	(168,821)
Interest payable and similar charges	<u>-</u>	<u>(125)</u>
<b>Profit on ordinary activities before transactions with group entities</b>	98,882	104,090
Management charges and purchase of stock payable to the parent undertaking (eliminated on consolidation)	(20,000)	(20,000)
Gift aid payments to RSPCA Bath and District Branch (eliminated on consolidation)	<u>(40,443)</u>	<u>(42,647)</u>
<b>Result on ordinary activities before taxation</b>	38,439	41,443
Tax on profit on ordinary activities	-	(888)
<b>Result for the financial year and total comprehensive income</b>	<u>38,439</u>	<u>40,555</u>
Net assets of Bath Cats & Dogs Home (Trading) Limited as at the financial year end	<u>(1,890)</u>	<u>(2,090)</u>

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****9 Expenditure on: Raising funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
Wages and salaries	150,265	-	150,265
Employers NI	11,604	-	11,604
Pension costs	4,390	-	4,390
Employer healthcare scheme	242	-	242
Computer expenses	17,698	-	17,698
Printing, postage and stationery	4,759	-	4,759
Newsletter	4,547	-	4,547
Events, Trusts & Corporate	17,110	-	17,110
Trading company expenditure ( <i>note 8</i> )	222,130	-	222,130
	<b>432,745</b>	<b>-</b>	<b>432,745</b>

**Prior year**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
Wages and salaries	131,668	-	131,668
Employers NI	10,827	-	10,827
Pension costs	3,362	-	3,362
Employer healthcare scheme	232	-	232
Computer expenses	19,891	-	19,891
Printing, postage and stationery	6,521	-	6,521
Newsletter	567	3,675	4,242
Events, Trusts & Corporate	26,523	-	26,523
Trading company expenditure ( <i>note 8</i> )	270,918	-	270,918
	<b>470,509</b>	<b>3,675</b>	<b>474,184</b>

**10 Expenditure on: Charitable activities by expenditure type**

	<b>Direct Costs £</b>	<b>Support Costs (Note 11) £</b>	<b>Total Funds 2020 £</b>
Cats and dogs home	1,255,168	357,872	1,613,040
	<b>1,255,168</b>	<b>357,872</b>	<b>1,613,040</b>

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****10 Expenditure on: Charitable activities by expenditure type (continued)****Prior year**

	<b>Direct Costs</b>	<b>Support Costs (Note 11)</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cats and dogs home	1,305,291	292,739	1,598,030
	<u>1,305,291</u>	<u>292,739</u>	<u>1,598,030</u>

**11 Support costs**

	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>
Staff costs	277,833	217,197
Communications and IT	11,674	11,254
General office	12,339	17,726
Finance costs	1,323	1,499
Sundry costs	2,098	1,382
Depreciation	15,962	12,538
Governance costs (Note 12)	36,643	31,143
	<u>357,872</u>	<u>292,739</u>

Support costs are allocated between raising funds and charitable activities on the basis of usage.

**12 Governance costs**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Auditor's fees - for audit services	2,365	-	2,365	2,250
- for other services	3,482	-	3,482	3,417
Legal and professional fees	30,796	-	30,796	25,476
	<u>36,643</u>	<u>-</u>	<u>36,643</u>	<u>31,143</u>

All governance costs in the prior year are unrestricted.

**13 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration - for audit services	2,365	2,250
- for other services	3,482	3,417
Depreciation	<u>151,065</u>	<u>146,166</u>

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****14 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2020</b>	2019
	<b>£</b>	£
Wages & salaries	985,775	908,960
Social security costs	60,224	53,167
Pension contributions	24,798	22,137
	<u>1,070,797</u>	<u>984,264</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 69 (2019: 61).

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £209,467 (2019: £130,698).

**15 Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No Trustees have been reimbursed for their out of pocket travel expenses (2019: £nil).

**16 Net (losses) / gains on investments**

	<b>Total Funds 2020</b>	Total Funds 2019
	<b>£</b>	£
Gains on disposal of investment assets	<u>89,552</u>	<u>61,334</u>

All gains on disposals of investment assets in the current and prior year are unrestricted.



**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****17 Statement of Financial Activities comparative figures**

<b>For the year ended 31 December 2019</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
<b>Income from:</b>			
Donations and legacies	1,397,473	494,090	1,891,563
Charitable activities	246,032	-	246,032
Other trading activities	388,088	-	388,088
Investments	7,370	-	7,370
<b>Total income</b>	<b>2,038,963</b>	<b>494,090</b>	<b>2,533,053</b>
<b>Expenditure on:</b>			
Raising funds	470,509	3,675	474,184
Charitable activities	1,564,941	33,089	1,598,030
<b>Total expenditure</b>	<b>2,035,450</b>	<b>36,764</b>	<b>2,072,214</b>
Net (losses) / gains on investments	61,334	-	61,334
<b>Net income/(expenditure)</b>	<b>64,847</b>	<b>457,326</b>	<b>522,173</b>
Transfers between funds	542,064	(542,064)	-
<b>Net income/(expenditure) for the year and net movement in funds</b>	<b>606,911</b>	<b>(84,738)</b>	<b>522,173</b>
<b>Total funds at start of year</b>	<b>5,734,172</b>	<b>84,738</b>	<b>5,818,910</b>
<b>Total funds at end of year</b>	<b>6,341,083</b>	<b>-</b>	<b>6,341,083</b>

**18 Intangible fixed assets****Group and Charity****Cost**

At 1 January 2020 and 31 December 2020

**Net book value**

At 31 December 2020

At 31 December 2019

<b>Website £</b>	<b>Total £</b>
13,390	13,390
13,390	13,390
13,390	13,390

Amortisation of the asset will commence when the asset is complete and brought into use.

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****19 Tangible fixed assets**

<b>Group</b>	<b>Freehold Property £</b>	<b>Plant, Mach'y &amp; Short Leasehold £</b>	<b>Fixtures, Fittings &amp; Equip £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 January 2020	6,037,532	105,069	252,005	12,309	6,406,915
Additions	1,001	2,351	23,168	-	26,520
Disposals	-	(3,088)	(6,200)	-	(9,288)
At 31 December 2020	<u>6,038,533</u>	<u>104,332</u>	<u>268,973</u>	<u>12,309</u>	<u>6,424,147</u>
<b>Depreciation</b>					
At 1 January 2020	1,178,019	72,823	181,305	11,706	1,443,853
Charge for the year	120,761	10,110	19,983	211	151,065
Disposals	-	(1,802)	(4,370)	-	(6,172)
At 31 December 2020	<u>1,298,780</u>	<u>81,131</u>	<u>196,918</u>	<u>11,917</u>	<u>1,588,746</u>
<b>Net book value</b>					
At 31 December 2020	<u>4,739,753</u>	<u>23,201</u>	<u>72,055</u>	<u>392</u>	<u>4,835,401</u>
At 31 December 2019	<u>4,859,513</u>	<u>32,246</u>	<u>70,700</u>	<u>603</u>	<u>4,963,062</u>

<b>Charity</b>	<b>Freehold Property £</b>	<b>Plant &amp; Mach'y £</b>	<b>Fixtures, Fittings &amp; Equip £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 January 2020	6,037,532	95,334	208,898	12,309	6,354,073
Additions	1,001	1,465	17,326	-	19,792
Disposals	-	-	(2,585)	-	(2,585)
At 31 December 2020	<u>6,038,533</u>	<u>96,799</u>	<u>223,639</u>	<u>12,309</u>	<u>6,371,280</u>
<b>Depreciation</b>					
At 1 January 2020	1,178,019	67,181	144,046	11,706	1,400,952
Charge for the year	120,761	9,072	15,962	211	146,006
Disposals	-	-	(1,111)	-	(1,111)
At 31 December 2020	<u>1,298,780</u>	<u>76,253</u>	<u>158,897</u>	<u>11,917</u>	<u>1,545,847</u>
<b>Net book value</b>					
At 31 December 2020	<u>4,739,753</u>	<u>20,546</u>	<u>64,742</u>	<u>392</u>	<u>4,825,433</u>
At 31 December 2019	<u>4,859,513</u>	<u>28,153</u>	<u>64,852</u>	<u>603</u>	<u>4,953,121</u>

**RSPCA BATH & DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**20 Investments**

<b>Group and charity</b>	<b>Cash or cash equivalent £</b>	<b>Financial motive investment £</b>	<b>Total £</b>
<b>Valuation</b>			
At 1 January 2020	15,227	258,857	274,084
Additions	-	150,875	150,875
Disposals	-	(62,254)	(62,254)
Fair value movements	-	11,104	11,104
Other movements	(10,174)	-	(10,174)
At 31 December 2020	<u>5,053</u>	<u>358,582</u>	<u>363,635</u>
Historic cost	<u>5,053</u>	<u>325,824</u>	<u>330,877</u>

**21 Stock**

	<b>Charity £</b>	<b>Trading Subsidiary £</b>	<b>2020 Total £</b>
Stock	<u>33,306</u>	<u>8,952</u>	<u>42,258</u>
	<b>Charity £</b>	<b>Trading Subsidiary £</b>	<b>2019 Total £</b>
Stock	<u>16,779</u>	<u>13,019</u>	<u>29,798</u>

**22 Debtors**

<b>Group</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Due in less than one year:</b>		
Trade debtors	26,122	11,499
Prepayments and accrued income	130,857	60,955
VAT	21,344	43,940
	<u>178,323</u>	<u>116,394</u>
<b>Charity</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Due in less than one year:</b>		
Trade debtors	13,711	20,942
Amounts owed by group and associated undertakings	162,216	162,216
Prepayments and accrued income	122,395	51,801
VAT	11,829	44,423
	<u>310,151</u>	<u>279,382</u>

**RSPCA BATH & DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**23 Creditors: amounts falling due within one year**

	<b>2020</b>	2019
<b>Group</b>	<b>£</b>	<b>£</b>
Trade creditors	94,570	82,019
Social security and other taxes	18,529	18,318
Other creditors	527	-
Accruals and deferred income	60,420	38,893
	<u>174,046</u>	<u>139,230</u>

	<b>2020</b>	2019
<b>Charity</b>	<b>£</b>	<b>£</b>
Trade creditors	81,571	80,859
Social security and other taxes	16,859	15,595
Accruals and deferred income	36,865	22,986
	<u>135,295</u>	<u>119,440</u>

**24 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 £25,696 (2019 - £25,499).

**25 Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2020</b>	2019
<b>Group</b>	<b>£</b>	<b>£</b>
Not later than one year	29,500	29,859
More than one year and not later than five years	113,250	108,250
Later than five years	-	5,000
	<u>142,750</u>	<u>143,109</u>

	<b>2020</b>	2019
<b>Charity</b>	<b>£</b>	<b>£</b>
Not later than one year	-	99
	<u>-</u>	<u>99</u>

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****26 Reconciliation of net movement in funds to net cash inflow from operating activities**

	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Statement of Financial Activities: Net movement in funds	399,528	522,173
Dividends, interest and rents from investments	(2,001)	(6,357)
Depreciation	151,065	146,166
Loss on disposal of tangible fixed assets	3,117	81,200
Net (gains)/losses on investments	(931)	(61,334)
Increase/(decrease) in creditors: current liabilities	34,816	(387,132)
(Increase)/decrease in debtors	(61,929)	222,779
(Increase) in stock	(12,460)	(332)
<b>Net cash (outflow)/inflow from operating activities</b>	<b>511,205</b>	<b>517,163</b>

**27 Analysis of changes in cash during the year**

	<b>Note</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>	<b>Change</b> <b>£</b>
Cash at bank and in hand		<u>1,481,650</u>	<u>1,083,585</u>	<u>398,065</u>
		<b>2019</b> <b>£</b>	<b>2018</b> <b>£</b>	<b>Change</b> <b>£</b>
Cash at bank and in hand		<u>1,083,585</u>	<u>631,255</u>	<u>452,330</u>

**RSPCA BATH & DISTRICT BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**28 Movement in funds**

**For the year ended 31 December 2020**

	<b>At 1 Jan 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers / Gains &amp; Losses £</b>	<b>At 31 Dec 2020 £</b>
<b>Restricted funds</b>					
The Gallimore Trust	-	550	(550)	-	-
BCDH Together Project	-	1,271	(4,168)	2,897	-
Muriel Jones Foundation	-	50,000	(42,470)	-	7,530
Cameron Richard Lacey Fund	-	5,000	(5,000)	-	-
Hobson Trust	-	15,000	(34,728)	19,728	-
Ostacchini Foundation	-	1,300	(1,300)	-	-
Rose Animal Trust	-	5,000	-	-	5,000
	<u>-</u>	<u>78,121</u>	<u>(88,216)</u>	<u>22,625</u>	<u>12,530</u>
<b>Unrestricted funds</b>					
General funds	6,340,971	1,997,071	(1,735,439)	127,370	6,729,973
Non-charitable trading funds	112	280,569	(222,130)	(60,443)	(1,892)
	<u>6,341,083</u>	<u>2,277,640</u>	<u>(1,957,569)</u>	<u>66,927</u>	<u>6,728,081</u>
<b>Total funds</b>	<u>6,341,083</u>	<u>2,355,761</u>	<u>(2,045,785)</u>	<u>89,552</u>	<u>6,740,611</u>

**For the year ended 31 December 2019**

	<b>At 1 Jan 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers / Gains &amp; Losses £</b>	<b>At 31 Dec 2019 £</b>
<b>Restricted funds</b>					
Paws & claws magazine	-	3,675	(3,675)	-	-
New intake block	84,738	-	-	(84,738)	-
Friends of Claverton (new intake block)	-	382,326	-	(382,326)	-
Hobhouse Animal Trust (new intake block)	-	75,000	-	(75,000)	-
Audrey Draper Legacy	-	30,000	(30,000)	-	-
Just Giving Appeal - Dory	-	1,589	(1,589)	-	-
Mavis Keating Legacy	-	1,000	(1,000)	-	-
The Gallimore Trust	-	500	(500)	-	-
	<u>84,738</u>	<u>494,090</u>	<u>(36,764)</u>	<u>(542,064)</u>	<u>-</u>
<b>Unrestricted funds</b>					
General funds	5,734,172	1,707,490	(1,764,532)	663,841	6,340,971
Non-charitable trading funds	-	331,473	(270,918)	(60,443)	112
	<u>5,734,172</u>	<u>2,038,963</u>	<u>(2,035,450)</u>	<u>603,398</u>	<u>6,341,083</u>
<b>Total funds</b>	<u>5,818,910</u>	<u>2,533,053</u>	<u>(2,072,214)</u>	<u>61,334</u>	<u>6,341,083</u>

# **RSPCA BATH & DISTRICT BRANCH**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 DECEMBER 2020**

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#### **28 Movement in funds (*continued*)**

##### **The Gallimore Trust**

The Gallimore Trust fund is monies received in the year towards vet costs for Staffordshire bull terriers.

##### **BCDH Together Project**

The Together Project is an outreach programme providing free veterinary care to animals belonging to vulnerably housed people. The project involves local vets and vet nurses donating their time to run weekly vet clinics for homeless people's pets, providing routine intervention such as flea and worm treatments and advising on good animal welfare.

##### **Muriel Jones Foundation**

Muriel Jones Foundation fund is for the running costs of 8 'vulnerable dog' kennels in the Roy Hulbert Block for 2020.

##### **Cameron Richard Lacey**

Cameron Richard Lacey Fund is monies received to fund the care of cats.

##### **Hobson Trust**

Hobson Trust Fund is monies received in the year towards the cost of vet consumables & drugs, specifically for vaccinations and for parasite treatments and prescription diets.

##### **Ostacchini Foundation**

Ostacchini Foundation Fund is monies received in the year towards the cost of veterinary drugs & consumables.

##### **Rose Animal Trust**

Rose Animal Trust Fund is monies received in the year towards the cost of veterinary drugs & consumables in 2021.

##### **Paws & claws magazine**

The Paws & Claws magazine fund was monies received to be used towards the costs of producing the Paws & Claws magazine.

##### **New intake block**

The New Intake Block funds are monies received from various sources in the year towards the capital cost of building the new intake block for dogs.

##### **Friends of Claverton (new intake block)**

Friends of Claverton (new intake block) fund is monies received in the year towards the capital cost of building the new intake block for dogs.

##### **Hobhouse Animal Trust (new intake block)**

Hobhouse Animal Trust (new intake block) fund is monies received in the year towards the capital cost of building the new intake block for dogs.

##### **Audrey Draper Legacy**

Audrey Draper Legacy fund is monies received in the year towards the general cost of veterinary fees.

**RSPCA BATH & DISTRICT BRANCH****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2020****28 Movement in funds (continued)****Just Giving Appeal - Dory**

Just Giving Appeal - Dory fund is monies received to fund Dory's Brachycephalic Obstructive Airway Syndrome (BOAS) operation.

**Mavis Keating Legacy**

Mavis Keating Legacy fund is monies received to sponsor one cat pod.

**29 Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Unrestricted General Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 December 2020</b>				
Intangible fixed assets	-	-	13,390	13,390
Tangible fixed assets	-	-	4,835,401	4,835,401
Investments	-	-	363,635	363,635
Other net assets	12,530	-	1,515,655	1,528,185
	<u>12,530</u>	<u>-</u>	<u>6,728,081</u>	<u>6,740,611</u>

	<b>Restricted Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Unrestricted General Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 December 2019</b>				
Intangible fixed assets	-	-	13,390	13,390
Tangible fixed assets	-	-	4,963,062	4,963,062
Investments	-	-	274,084	274,084
Other net assets	-	-	1,090,547	1,090,547
	<u>-</u>	<u>-</u>	<u>6,341,083</u>	<u>6,341,083</u>

**30 Related party transactions**

There are no transactions with trustees or other related parties other than those disclosed as required by the Statement of Recommended Practice elsewhere in the financial statements.