

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2020
for
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

Charles A. Wood & Co.
Chartered Accountants
15 Prospect Street
Bridlington
East Yorkshire
YO15 2AE

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & District Branch**

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For The Year Ended 31 December 2020**

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**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Reference and Administrative Details
For The Year Ended 31 December 2020**

TRUSTEES	K Harrison M Everingham B Ratcliffe (resigned 30.7.2020) R Bailey S Preston D Harrison N Simpson J Morris Mrs L Walkington Mrs H Grange (resigned 19.10.2020) N Morris (appointed 30.7.2020)
PRINCIPAL ADDRESS	42 Quay Road Bridlington East Yorkshire YO15 2AP
REGISTERED CHARITY NUMBER	232212
INDEPENDENT EXAMINER	Charles A. Wood & Co. Chartered Accountants 15 Prospect Street Bridlington East Yorkshire YO15 2AE
BANKERS	Barclays Bank PLC 6 Manor Street Bridlington East Yorkshire YO15 2RU

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objectives of the National RSPCA, with particular reference to the branch area.

The main aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

Significant activities

The main activities in achieving the branch's objectives is an animal re-homing programme and the provision of financial support towards veterinary care to pet owners who are on benefits and low incomes, particularly neutering and micro-chipping which reduces the number of unwanted litters and re-unites pets with their owners, rather than them being classed as strays and ending up in the care of the branch. Our force of volunteers provides invaluable support by devoting thousands of hours of their free time to this cause.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

We support our local Inspectors by taking in mistreated or abandoned animals as well as animals from people who pass away, have to go into residential care and other welfare reasons.

We provide help towards veterinary treatment for sick and injured animals whose owners cannot afford the full cost. We provide subsidised neutering for pet owners who cannot afford the full cost and all these animals are micro-chipped free of charge as well. This work helps to control the population of dogs, cats and rabbits and promotes responsible pet ownership. We also neuter free of charge cats that have had kittens if the kittens are handed over to us for re-homing. This is an incentive to the owners not to give the kittens away to just anyone.

We are continuing with a scheme to help pets belonging to homeless people. If their animals are sick we will arrange for them to see a vet through our Welfare Clinic. The RSPCA Inspectors and other frontline staff can also use this service for any animal in need that they deal with.

We have a scheme with all our local veterinary practices for subsidised micro-chipping. We provide the micro-chips and the vets will chip any animal for around £5. This is available to all pet owners and not just those on low incomes or benefits.

All the animals that come into our care receive a full health check, veterinary treatment as required, vaccinations, treatment for worms and fleas, a micro-chip and they are neutered if this has not already been done. Quite often animals coming into our care need dental work.

Adopters are given a voucher for the full cost of neutering if the animal was too young at the time of adoption for this procedure to be carried out. We neuter all dogs, all cats over 4 months of age and all rabbits before they are re-homed and we do not re-home dogs, cats or rabbits until they have received a full course of vaccinations.

We take in, free of charge, lost animals and take steps to reunite them with their owners. Our very proactive micro-chipping campaigns are reducing the number of lost pets who despite our best efforts are never reunited with their owners and have to be found a new home although sadly we do get animals coming into us who are micro-chipped but their owners have not kept their details up to date with their micro-chip company when they have moved house and in some instances we have been unable to trace them.

We re-home the animals in our care to people willing and able to afford to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of responsible pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objectives to re-home to those who could not afford the cost of their ongoing care.

We respond to enquiries about animals directly from members of the public and the Society's National Control Centre and we have a dedicated mobile telephone number to deal with these calls which are handled by one of our volunteers.

We have volunteers who are trained in animal behaviour who will discuss any behavioural problems adopters of our pets may be having and do their best to find solutions.

We work with Social Services and other similar organisations including those that deal with homeless people and victims of domestic violence when they have clients with animals in need of veterinary treatment or need to have their animals neutered.

Sadly, the students with special needs and learning disabilities who usually visit the cats in our care on a regular basis and interact with them are unable to visit due to COVID but hopefully start again once restrictions have been eased or lifted.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Report of the Trustees
For The Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

Within the terms of our governing document we support the National Society, other RSPCA branches and other local animal welfare charities by taking in animals from them whenever we have space available.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, charity shop work, home visiting and fundraising. This benefits local people by providing the possibility of doing work which is compassionate and rewarding.

The trustees confirm they have had regard to the Charity Commissions guidance on public benefit.

**Royal Society for the Prevention of
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**Report of the Trustees
For The Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2020 we found new homes for 29 dogs, 224 cats and kittens, 14 rabbits and 4 other small animals and birds. We are very pleased with the number of animals we managed to rescue, rehabilitate and rehome as for two months after Lockdown we were not able to do any rehoming at all and then we could only rehome under the guidelines put in place by DEFRA. We only had one appointment a day at our cattery and no rehoming was done from our fosterers homes. The kittens in their care were taken to our cattery once homes had been found for them and they were adopted from there. We were unable to do face to face home visits with potential adopters so where possible a vet check was carried out and Google was used to check out their homes to ensure they were suitable. A Perfect Match form had to be completed and then a long conversation by telephone followed.

Our proactive neutering campaign was still ongoing with our local veterinary practices being able to offer 50% help with the cost of neutering cats and rabbits on our behalf to suitable clients in receipt of means tested benefits. We helped with the cost of neutering 6 dogs and 17 cats for people on means tested benefits. We also contributed to the cost of veterinary treatment for 53 dogs, 69 cats 5 rabbits for people on means tested benefits or low incomes. The number of people we helped with the cost of neutering their pets dropped last year as for some time the vets were only able to deal with what was classed as emergencies due to Lockdown restrictions.

We continued to provide micro-chips to all our local veterinary practices so that the £5 scheme was again available to all pet owners. The number of animals micro-chipped in 2020 was 456 and again this is less than in previous years. We still get animals being found who are micro-chipped but the owners details are no longer valid which is very frustrating. 42% of the animals we took into care were from the Inspectors and other frontline staff. Only two branches in our region rehomed more animals than our Branch and they were both branches with animal centres. Only one branch with an animal centre neutered more animals, assisted pet owners with the cost of veterinary treatment and dealt with more wildlife than we did and our branch topped the league table with the number of animals micro-chipped. We are very proud of our achievements especially under the circumstances we had to work under in 2020.

Unwanted rabbits are very difficult to rehome, particularly in pairs. We are the first port of call for people wanting rid of their rabbit but most people go to a pet shop when they want to buy one but we try and promote the rabbits in our care through our website as much as possible. Litters of kittens are often just dumped or advertised on Social Media which just perpetuates the number of kittens being born as often people will get a "free " kitten on a whim that then goes on to have other kittens so our neutering campaigns for these animals is really important.

In 2020 we took 18 dogs, 92 cats and kittens and 3 rabbits into our care from RSPCA Inspectors and Animal Collection Officers and this figure includes quite a lot from outside our own area.

We continue to be very proactive in the testing and neutering of feral cats and we have volunteers who dedicate many hours of their time to this. In 2020 22 feral cats were tested and neutered. Most of these were found suitable homes and not just released back to where they came from.

As well as our staff at the cattery, we had volunteers who went down to spend some one to one time with the cats. This was really beneficial to the cats particularly the ones who have not been particularly well socialised before they came into our care but sadly this had to be stopped because of the pandemic as visitors were not allowed at our cattery due to the restrictions

We have still helped pets belonging to homeless people through our welfare fund and animals referred to us for help by our Inspectors.

We gave assistance again in 2020 to the RSPCA Inspectors and Animal Collection Officers by taking in animals from them whenever spaces were available.

**Royal Society for the Prevention of
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**Report of the Trustees
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As well as featuring pets looking for homes on the RSPCA Pet Search and our own website we also publicise them on our Facebook page. Many people who adopt animals from us, particularly cats and kittens, send us Happy Ending stories and photographs of their new pets settled in their new homes. These are published on our website and they get a lot of "likes".

Our volunteers who look after sick, injured and hibernating hedgehogs have done a sterling job again and their dedication has saved many lives of these vulnerable creatures. They took over 200 hedgehogs into care in 2020.

Although much of the work at our Wildlife Haven had to be put on hold in 2020 we did get the pond dug out. We obtained a grant from the East Riding of Yorkshire Tree Planting Fund and we have planted 320 trees and shrubs all of which will encourage and feed wildlife. Carnaby Parish Council also gave us 50 young native trees which have been planted as well. We had visits in early 2020 from members of Yorkshire Wildlife Trust, RSPB and the local Bat society who all gave us a lot of ideas and encouragement.

Fundraising activities

Unfortunately, due to the COVID pandemic all our planned fundraising events were unable to take place.

The shining light in 2020 has been the amazing support we have received from our local Pets at Home store and Support Adoption for Pets. We were unable to fundraise in the store but the staff have worked incredibly hard on our behalf with their Summer Fundraising Drive and the Santa Paws promotion in the weeks running up to Christmas. Both these events did really well and raised much needed funds for us. We also did really well for VIP Lifelines points. This is the scheme whereby shoppers swipe their Lifelines card each time they make a purchase in Pets at Home and every three months these points are converted to pounds for us to spend in store on food and equipment for the animals in our care. During the Santa Paws Appeal Pets at Home asked their staff to make sure all customers were asked to use their Lifelines cards and if they obtained enough points each week of the campaign Pets at Home would give an extra £250 in Lifeline points to the stores nominated charity. The staff in our local store achieve their target every week and because of this Support Adoption for Pets doubled the amount to £2,000!

The staff at our cattery organised a Virtual Pets Photo Competition and this was well supported by our Facebook friends.

Two supporters who do a fantastic job every year with their Christmas Lights display and decorating their front garden were still able to hold this event and they made over £1,000! This is the biggest amount they have ever made. We thought the event could go either way and it would either be poorly supported due to people not wanting to go out due to the pandemic or well supported because it was something to do to get them out of the house. Fortunately, it was extremely well supported. People have got used to this annual event taking place and it is always bigger and better than it was the year before.

The food collection boxes in Tesco and Morrison's stores in Bridlington have done extremely well for us in 2020 but many of the places we have our collection boxes have been closed for much of the year so the amount raised in those has dropped considerably.

The number of subscribers to our Lottery have fallen again so we need to find ways to promote this to get some new members.

We are hoping to be able to organise fundraising events again at some point in 2021 when restrictions are relaxed.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2020**

FINANCIAL REVIEW

Financial position

The trustees have exercised good control of spending during the year, leaving the charity in a sound financial position, having net assets of £1,734,379 of which unrestricted reserves amount to £1,623,497. Cash at bank and in hand amounted to £1,034,554 at 31 December 2020. Total incoming resources for the year amounted to £151,698 (2019 - £891,008) including legacies of £16,842 (2019 - £724,754). Total resources expended in the year were £367,994 (2019 - £336,168). There was a net decrease in funds during the year of £216,296 (Increase 2019 - £554,838).

Principal funding sources

The principal funding source is from operating the RSPCA Charity Shop in Bridlington.

The charity has benefited from legacies, fund raising events, donations and collections and continues to rely on the continued support of its unpaid volunteers.

Investment policy and objectives

The charity manages its cash reserves to ensure that it receives a good interest income without taking on significant risks to the capital.

Reserves policy

The charity holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. The trustees aim to maintain the level of free reserves of two years expenditure in order to enable the charity to continue to operate, should there be a significant decline in its income. Reserves are those that are freely available for general purposes and are uncommitted.

At 31 December 2020 the free reserves are represented by the net current assets of £1,032,613

FUTURE PLANS

During the latter part of 2020 we found a shop for sale that would be perfect as a new charity shop and an offer was made to and accepted by the vendor. We are hoping that in early 2021 we become the new owners of this property and are able to start work on converting it so that we can open a charity shop again. The shop is in the area of Bridlington which has the best footfall so hopefully we will make more profit than we did in our old shop.

A lot of the work we wanted to do at our wildlife haven in 2020 was put on hold due to the COVID-19 pandemic but we are hoping to be able to do much more there in 2021.

We will continue to support the local Inspectors and frontline staff and as much as possible again by taking rescued animals from them into our care.

We have ringfenced a sum of money to rebuild/refurbish the kennel block we use for our dogs in York once they are in a position to start their full rebuild or refurbishment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The Charity's Governing Document is the RSPCA Branch Rules as updated in 2006.

Recruitment and appointment of new trustees

In accordance with the branch rules the trustees are elected by the members at the Annual General Meeting.

Organisational structure

The charity is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2006).

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

Report of the Trustees

For The Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Trustees hold monthly meetings at which decisions are made. The day to day running of the charity shop is delegated to the shop manager. Any problems arising at the charity shop are initially discussed with the shop's line manager and then raised with the Trustees if appropriate.

Induction and training of new trustees

All trustees are briefed on their responsibilities prior to their acceptance of the role. In house training days are also provided for trustees.

Risk management

The Trustees actively review the risks that the charity faces through regular Trustee meetings which cover operational and financial reviews. The Trustees also examine other operational and business risks that the branch may face and ensure that they have established systems to mitigate those significant risks, these include

- The inability to operate a charity shop because of fire or other destruction
- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare services.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 23 July 2021 and signed on its behalf by:

K Harrison - Trustee

**Independent Examiner's Report to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Yorkshire Region Bridlington, Driffield & District Branch

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Yorkshire Region Bridlington, Driffield & District Branch (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A W Ingham BSc FCA CTA
Chartered Accountant
Charles A. Wood & Co.
Chartered Accountants
15 Prospect Street
Bridlington
East Yorkshire
YO15 2AE

23 July 2021

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Statement of Financial Activities
For The Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,296	-	41,296	741,349
Charitable activities	5				
Animal welfare		12,907	-	12,907	14,060
Other trading activities	3	91,580	-	91,580	126,170
Investment income	4	<u>5,915</u>	<u>-</u>	<u>5,915</u>	<u>9,427</u>
Total		151,698	-	151,698	891,006
EXPENDITURE ON					
Raising funds	6	86,503	-	86,503	62,732
Charitable activities	7				
Animal welfare		272,566	8,925	281,491	273,436
Total		<u>359,069</u>	<u>8,925</u>	<u>367,994</u>	<u>336,168</u>
NET INCOME/(EXPENDITURE)		(207,371)	(8,925)	(216,296)	554,838
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,830,868</u>	<u>119,807</u>	<u>1,950,675</u>	<u>1,395,837</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,623,497</u></u>	<u><u>110,882</u></u>	<u><u>1,734,379</u></u>	<u><u>1,950,675</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	12	590,884	110,882	701,766	732,077
CURRENT ASSETS					
Stocks	13	1,901	-	1,901	1,811
Debtors	14	15,618	-	15,618	57,761
Cash at bank and in hand		<u>1,034,554</u>	<u>-</u>	<u>1,034,554</u>	<u>1,184,429</u>
		1,052,073	-	1,052,073	1,244,001
CREDITORS					
Amounts falling due within one year	15	(19,460)	-	(19,460)	(25,403)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>1,032,613</u>	<u>-</u>	<u>1,032,613</u>	<u>1,218,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,623,497</u>	<u>110,882</u>	<u>1,734,379</u>	<u>1,950,675</u>
NET ASSETS		<u>1,623,497</u>	<u>110,882</u>	<u>1,734,379</u>	<u>1,950,675</u>
FUNDS	16				
Unrestricted funds				1,623,497	1,830,868
Restricted funds				<u>110,882</u>	<u>119,807</u>
TOTAL FUNDS				<u>1,734,379</u>	<u>1,950,675</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2021 and were signed on its behalf by:

D Harrison - Trustee

R Bailey - Trustee

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Cash Flow Statement
For The Year Ended 31 December 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(152,820)</u>	<u>626,271</u>
Net cash (used in)/provided by operating activities		<u>(152,820)</u>	<u>626,271</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,400)	(484,575)
Interest received		<u>6,345</u>	<u>9,136</u>
Net cash provided by/(used in) investing activities		<u>2,945</u>	<u>(475,439)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(149,875)	151,121
Cash and cash equivalents at the beginning of the reporting period		<u>1,184,429</u>	<u>1,033,597</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,034,554</u></u>	<u><u>1,184,429</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Cash Flow Statement
For The Year Ended 31 December 2020**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(216,296)	554,838
Adjustments for:		
Depreciation charges	33,711	34,468
Interest received	(6,345)	(9,427)
(Increase)/decrease in stocks	(90)	212
Decrease in debtors	42,143	32,008
(Decrease)/increase in creditors	<u>(5,943)</u>	<u>14,172</u>
Net cash (used in)/provided by operations	<u><u>(152,820)</u></u>	<u><u>626,271</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	<u>1,184,429</u>	<u>(149,875)</u>	<u>1,034,554</u>
	<u>1,184,429</u>	<u>(149,875)</u>	<u>1,034,554</u>
Total	<u><u>1,184,429</u></u>	<u><u>(149,875)</u></u>	<u><u>1,034,554</u></u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements
For The Year Ended 31 December 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The outbreak of the Coronavirus in the United Kingdom may result in measures imposed by the Government that significantly affect the ability of the Charity to continue its normal activities. Clearly this situation is developing at the time of the approval of these financial statements. The trustees are closely monitoring the position and will follow all the official guidance and take appropriate measures to mitigate the impact of this virus outbreak on the Charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated to the appropriate fund as they are incurred. Where it is necessary to allocate costs between funds, the trustees use their best judgement and estimates to fairly allocate the cost between the appropriate funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Cattery	- Straight line over 20 years
Equipment	- 20% on reducing balance
Motor vehicle	- 25% on reducing balance

Freehold Property - Straight line over 50 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Gifts in kind are recognised at the estimated market value of the gift when received, with the exception of donated goods for sale in the shop which are not recognised until they have been sold.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations and collections	23,462	15,076
Gift aid	992	1,519
Legacies	<u>16,842</u>	<u>724,754</u>
	<u><u>41,296</u></u>	<u><u>741,349</u></u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	7,623	11,572
Shop income	18,404	80,031
Case Dog fees from HQ	10,636	4,366
Social lotteries	2,767	3,462
RSPCA door to door grant	25,173	26,739
Coronavirus grants	<u>26,977</u>	<u>-</u>
	<u><u>91,580</u></u>	<u><u>126,170</u></u>

The charity shop traded prior to the national lockdown as a consequence of the Government measures to control the Coronavirus pandemic. The trustees closed the shop when the lockdown was announced on 23 March 2020. The decision was taken to permanently close the charity shop and the employees became redundant.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>5,915</u>	<u>9,427</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Animal adoptions	<u>12,907</u>	<u>14,060</u>
Animal welfare		

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Stall fees and fundraising	<u>302</u>	<u>395</u>

Other trading activities

	2020	2019
	£	£
Purchases	-	1,362
Staff costs	52,492	42,269
Employment allowance	(2,324)	(2,038)
Rent, rates, water and power	3,063	7,455
Insurance	1,062	1,104
Stationery and postage	1,504	1,678
Sundry expenses	985	1,864
Repairs and renewals	455	641
Accountancy	590	547
Motor and travel expenses	2,980	3,270
Bank charges	17	27
Cloverdale wildlife haven - Light and Heat	4,372	324
Cloverdale wildlife haven - Repairs & renewals	16,622	20
Cloverdale wildlife haven - Sundry expenses	1,262	198
Cloverdale wildlife haven - Insurance	328	-
Depreciation	<u>2,793</u>	<u>3,616</u>
	<u>86,201</u>	<u>62,337</u>

Aggregate amounts	<u>86,503</u>	<u>62,732</u>
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**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare	<u>280,901</u>	<u>590</u>	<u>281,491</u>

8. SUPPORT COSTS

	Governance costs £
Animal welfare	<u>590</u>

The Governance costs relate to fees paid to the Independent Examiner's firm for carrying out the Independent Examination of the financial statements. In addition to the above the Independent Examiner's firm was paid £1,150 (2019 - £1,094) for assistance in compiling the annual accounts and £845 for payroll administration including the auto enrolment pension scheme.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Administrative expenses of £1,236 (2019 - £715) have been reimbursed to 5 (2019 - 4) of the trustees.

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	50,666	40,348
Social security costs	1,366	1,485
Other pension costs	<u>460</u>	<u>436</u>
	<u>52,492</u>	<u>42,269</u>

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

	2020	2019
Shop Manager	1	1
Shop deputy manager	1	1
Shop assistant	2	2
Cattery staff	<u>3</u>	<u>3</u>
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

10. STAFF COSTS - continued

During the year the Charity shop was permanently closed and the employees who had worked in the shop were made redundant.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	741,349	-	741,349
Charitable activities			
Animal welfare	14,060	-	14,060
Other trading activities	126,170	-	126,170
Investment income	<u>9,427</u>	<u>-</u>	<u>9,427</u>
Total	891,006	-	891,006
 EXPENDITURE ON			
Raising funds	62,732	-	62,732
Charitable activities			
Animal welfare	264,511	8,925	273,436
Total	<u>327,243</u>	<u>8,925</u>	<u>336,168</u>
 NET INCOME/(EXPENDITURE)	563,763	(8,925)	554,838
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,267,105</u>	<u>128,732</u>	<u>1,395,837</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>1,830,868</u></u>	<u><u>119,807</u></u>	<u><u>1,950,675</u></u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Equipment £
COST			
At 1 January 2020	482,702	443,955	36,296
Additions	<u>3,400</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>486,102</u>	<u>443,955</u>	<u>36,296</u>
DEPRECIATION			
At 1 January 2020	8,654	199,238	29,378
Charge for year	<u>8,722</u>	<u>22,198</u>	<u>1,193</u>
At 31 December 2020	<u>17,376</u>	<u>221,436</u>	<u>30,571</u>
NET BOOK VALUE			
At 31 December 2020	<u>468,726</u>	<u>222,519</u>	<u>5,725</u>
At 31 December 2019	<u>474,048</u>	<u>244,717</u>	<u>6,918</u>
	Motor vehicle £	Computer equipment £	Totals £
COST			
At 1 January 2020	20,745	683	984,381
Additions	<u>-</u>	<u>-</u>	<u>3,400</u>
At 31 December 2020	<u>20,745</u>	<u>683</u>	<u>987,781</u>
DEPRECIATION			
At 1 January 2020	14,351	683	252,304
Charge for year	<u>1,598</u>	<u>-</u>	<u>33,711</u>
At 31 December 2020	<u>15,949</u>	<u>683</u>	<u>286,015</u>
NET BOOK VALUE			
At 31 December 2020	<u>4,796</u>	<u>-</u>	<u>701,766</u>
At 31 December 2019	<u>6,394</u>	<u>-</u>	<u>732,077</u>

Included in cost or valuation of land and buildings is freehold land of £50,000 (2019 - £50,000) which is not depreciated.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

13. STOCKS

	2020	2019
	£	£
Stocks	<u>1,901</u>	<u>1,811</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	4,435	47,213
VAT	8,785	8,378
Prepayments and accrued income	<u>2,398</u>	<u>2,170</u>
	<u>15,618</u>	<u>57,761</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	8,815	10,556
Other creditors	<u>10,645</u>	<u>14,847</u>
	<u>19,460</u>	<u>25,403</u>

16. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,830,868	(207,371)	1,623,497
Restricted funds			
Animal Welfare Activities	119,807	(8,925)	110,882
TOTAL FUNDS	<u>1,950,675</u>	<u>(216,296)</u>	<u>1,734,379</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,698	(359,069)	(207,371)
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>151,698</u>	<u>(367,994)</u>	<u>(216,296)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	1,267,105	563,763	1,830,868
Restricted funds			
Animal Welfare Activities	128,732	(8,925)	119,807
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,395,837</u>	<u>554,838</u>	<u>1,950,675</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	891,006	(327,243)	563,763
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>891,006</u>	<u>(336,168)</u>	<u>554,838</u>

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

16. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,267,105	356,392	1,623,497
Restricted funds			
Animal Welfare Activities	128,732	(17,850)	110,882
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,395,837</u>	<u>338,542</u>	<u>1,734,379</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,042,704	(686,312)	356,392
Restricted funds			
Animal Welfare Activities	-	(17,850)	(17,850)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,042,704</u>	<u>(704,162)</u>	<u>338,542</u>

The restricted fund relates to the fundraising receipts used for the construction of the Cattery. The restricted fund is reduced each year by the proportion of the depreciation charge in relation to the Cattery.

17. CONTINGENT LIABILITIES

The lease of the land in relation to the cattery provides that the landlord may terminate the lease by giving 12 months notice. If the lease is terminated in this way the Charity would be entitled to receive a compensation payment of £7,200 for each complete year remaining between the date of termination and 11 November 2037.

If the landlord were to issue a notice to terminate the lease it would be necessary to reduce the value of the cattery to the estimated recoverable amount.

The trustees do not anticipate any notice to terminate the lease to be given and consequently no provision has been included for the loss in the value of the fixed assets that would otherwise arise.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

18. RELATED PARTY DISCLOSURES

Administration fees of £125 have been paid to the RSPCA National Charity in relation to legacies received during the year. (2019 - £19,430). In addition the Branch has made a contribution to the RSPCA National Charity of £3,308. (2019 - £6,064) in relation to the administration assistance provided.

During the year the charity participated in the national RSPCA Door to Door collection week and received donations of £25,173. (2019 - £26,739).

The Charity has continued its contract with the York, Harrogate & District Branch of the RSPCA in connection with the boarding and re-homing of dogs. The Charity paid to the branch during the year £48,020 (2019 - £46,799).

The Charity also received from RSPCA HQ £10,636 (2019 - £4,366) for Case dogs.

19. POST BALANCE SHEET EVENTS

On 8 April 2021 the Charity completed the purchase of new shop premises in Bridlington for a consideration of £180,000.

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
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**Detailed Statement of Financial Activities
For The Year Ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	23,462	15,076
Gift aid	992	1,519
Legacies	<u>16,842</u>	<u>724,754</u>
	41,296	741,349
Other trading activities		
Fundraising events	7,623	11,572
Shop income	18,404	80,031
Case Dog fees from HQ	10,636	4,366
Social lotteries	2,767	3,462
RSPCA door to door grant	25,173	26,739
Coronavirus grants	<u>26,977</u>	<u>-</u>
	91,580	126,170
Investment income		
Deposit account interest	5,915	9,427
Charitable activities		
Animal adoptions	<u>12,907</u>	<u>14,060</u>
Total incoming resources	151,698	891,006
EXPENDITURE		
Raising donations and legacies		
Stall fees and fundraising	302	395
Other trading activities		
Purchases	-	1,362
Wages - Shop	50,666	40,348
Social security	1,366	1,485
Pensions	460	436
Employment allowance	(2,324)	(2,038)
Rent, rates, water and power	3,063	7,455
Insurance	1,062	1,104
Stationery and postage	1,504	1,678
Sundry expenses	985	1,864
Carried forward	56,782	53,694

This page does not form part of the statutory financial statements

**Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2020**

	2020 £	2019 £
Other trading activities		
Brought forward	56,782	53,694
Repairs and renewals	455	641
Accountancy	590	547
Motor and travel expenses	2,980	3,270
Bank charges	17	27
Cloverdale wildlife haven - Light and Heat	4,372	324
Cloverdale wildlife haven - Repairs & renewals	16,622	20
Cloverdale wildlife haven - Sundry expenses	1,262	198
Cloverdale wildlife haven - Insurance	328	-
Depreciation of equipment	1,194	1,485
Depreciation of motor vehicles	<u>1,599</u>	<u>2,131</u>
	86,201	62,337
Charitable activities		
Branches emergency donation	21,865	-
Telephone	1,610	1,258
Sundries	5,915	5,777
Accountancy	590	547
Motor and travel	4,034	4,917
Kennel and cattery fees	91,230	95,992
Re-homing expenses	1,915	2,086
Veterinary fees and drugs	74,745	76,696
Animal food	4,890	10,324
Branch contribution	3,308	6,064
Professional fees	1,089	1,204
Wages - Cattery	35,857	28,475
Repairs and renewals	993	7,397
Social Security - Cattery	958	554
Pensions - Cattery	379	166
Bank charges	603	580
Freehold property	8,722	8,654
Depreciation of cattery	<u>22,198</u>	<u>22,198</u>
	280,901	272,889
Support costs		
Governance costs		
Accountancy and legal fees	<u>590</u>	<u>547</u>
Total resources expended	<u>367,994</u>	<u>336,168</u>
Net (expenditure)/income	<u>(216,296)</u>	<u>554,838</u>

This page does not form part of the statutory financial statements