

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2022
for
Royal Society for the Prevention of
Cruelty to Animals Yorkshire Region
Bridlington, Driffeld & 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, Driffield & District Branch**

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For The Year Ended 31 December 2022**

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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 2022**

TRUSTEES	K Harrison M Everingham (resigned 27.6.2022) R Bailey S Preston D Harrison J Morris Mrs L Walkington (resigned 27.6.2022) N Morris H Smith T Hollins (appointed 30.9.2022) G Barker (appointed 26.10.2022)
PRINCIPAL ADDRESS	29 Prospect Street Bridlington East Yorkshire YO15 2AE
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 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 objectives 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, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2022**

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 are helping more pet owners than ever with the cost of taking their pets to the vets. We don't want people to have to give up their pets due to limited finances if it can be avoided. 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 fully subsidise the neutering of 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 also 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. The RSPCA Inspectors and other frontline staff can also use this service for any animal in need that they deal with.

We have developed strong relationships with all our local veterinary practices. They all take part in a scheme providing 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.

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
Cruelty to Animals Yorkshire Region
Bridlington, Driffield & District Branch**

**Report of the Trustees
For The Year Ended 31 December 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2022 we found new homes for 24 dogs, 144 cats and kittens, 22 rabbits and 31 other small animals and birds. We have fosterers who care for kittens in their own homes but once the kittens reach the age when they can be adopted, they are taken to our cattery for the adoption procedures to be carried out. We are still not doing face to face home visits with potential adopters, so where possible a vet check is carried out and a virtual check is carried out to ensure they are suitable. A Perfect Match form has to be completed and then a long conversation by telephone follows. Rabbits and other small animals are adopted directly from their fosterers.

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 3 dogs, 7 cats and 1 rabbit for people on means tested benefits. We also contributed to the cost of veterinary treatment for 48 dogs, 39 cats, 1 rabbit and 2 other small animals and birds for people on means tested benefits or low incomes.

We continued to provide micro-chips to all our local veterinary practices so that the subsidised scheme was again available to all pet owners. The number of animals micro-chipped in 2022 was 329 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.

40% of the animals we took into care were from the Inspectors and other frontline staff.

Unwanted rabbits are still very difficult to rehome, particularly in pairs and the number of unwanted rabbits has risen at an alarming rate. We have taken far more RSPCA animals into care. They have all received excellent care from our cattery staff and fosterers.

In 2022 we took 10 dogs, 102 cats and kittens and 3 rabbits into our care from RSPCA Inspectors and Animal Collection Officers and this figure includes quite a lot of animals 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 and unless the cat is really wild, we are able to find suitable homes for them. Very few are released back into the area they were found.

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

We gave assistance again in 2022 to the RSPCA Inspectors and Animal Collection Officers by taking in animals from them whenever spaces were available and we also helped with funding some of the veterinary treatment needed for animals that they rescued.

Some of the animals that came into care in 2022 needed considerable amounts of veterinary treatment which on some occasions was thousands of pounds. One of our local vets opened a new practice that is open 24 hours a day in November which has already been very helpful.

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".

We are dealing with a lot of hedgehogs and have two fosterers who look after sick, injured and hibernating hedgehogs and other wildlife too. They have done a sterling job and their dedication has saved many lives of these vulnerable creatures. They took 406 hedgehogs into care in 2022 and other volunteers have dealt with a number of other sick and injured wildlife.

**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 2022**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The highlight of 2022 was the opening for our new charity shop on the 29th of January. We have had so many positive comments and the income achieved in our first year of trading has been excellent. We have a very enthusiastic and committed shop manager who works many hours a week over what she is paid to do.

Our shop manager organised two events to take place at the shop. We held a three day Tombola and Raffle over the Easter weekend and a Christmas Tombola.

We did not undertake many fundraising events in 2022 due to the lack of volunteers to help. Two volunteers carried on doing the raffles at the Spa Dances but we did not attend any of the outside events that we have in previous years.

We have been allowed back into schools to promote the work we do and the Chair has been giving talks to local schools and children's groups.

We are supplying animal food to three food banks in the branch area. We have been building on our relationship with the Police Wildlife Team in Driffield, supporting them by supplying equipment such as cages, leads and collars etc to help with both wildlife as well as dogs. We also support their food bank and provide leaflets for their events, for which they have expressed their gratitude.

The good news is we were accepted as our local Pets at Home Charity of the Year again and we were able to attend the store to fundraise again. We did very well again with the amounts given through customers using their VIP Lifelines cards which enabled us to buy a lot of food for the animals in our care.

A few supporters have done events for us which is nice. A volunteer who plays the accordion and a friend who sings did a couple of carol singing sessions in Morrisons before Christmas and these were very well received. Shoppers were very generous. A local Costcutters held a raffle for us, a young supporter raised £100 by doing a sponsored walk in memory of his family dog and The New Wave Singers held a concert for us. Cammish Butchers in Flamborough held a Christmas Raffle and donated half the proceeds to us and a student at East Riding College held a bake sale.

As COVID restrictions had eased, Priory church held a Pet Service again for us. This was extremely well attended with 46 very well-behaved dogs taking part along with their owners. All the dogs got treats and the owners got tea and mince pies.

We had a stall at the first ever Pride event at Bridlington Spa and we had three bucket collections after the Pantomime at the Spa too. These events went very well and people were very generous.

Sadly, our supporters in Driffield who did their magnificent Christmas Lights display have had to finish now due to ill health.

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 £1,463,319 of which unrestricted reserves amount to £1,370,287. Cash at bank and in hand amounted to £646,928 at 31 December 2022. Total incoming resources for the year amounted to £298,772 (2021 - £124,878) including legacies of £50,717 (2021 - £38,804). Total resources expended in the year were £366,466 (2021 - £328,244). There was a net decrease in funds during the year of £67,674 (Decrease 2021 - £203,366).

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.

**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 2022**

FINANCIAL REVIEW

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 2022 the free reserves are represented by the net current assets of £692,578.

FUTURE PLANS

We look to take on a part time Branch Administrator to help with the ever-increasing demand of time needed from the trustees.

Our relationship with the York branch is excellent and in addition to the 10 kennels we have at the York Animal Home, we plan to take on additional kennels to be used specifically to help Inspectors with the increasing numbers of dogs being removed from cruel environments.

Cloverdale continues to be an ongoing project at the moment.

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 continue to be proactive in recruiting new trustees and volunteers and we are always looking for enthusiastic individuals. We also need new volunteers for fundraising activities. Two new trustees were appointed in 2022.

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).

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.

**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 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Approved by order of the board of trustees on 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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

Date:

**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 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,655	-	64,655	56,114
Charitable activities					
Animal welfare		11,460	-	11,460	11,595
Other trading activities	3	216,091	-	216,091	54,500
Investment income	4	<u>6,566</u>	<u>-</u>	<u>6,566</u>	<u>2,669</u>
Total		<u>298,772</u>	<u>-</u>	<u>298,772</u>	<u>124,878</u>
EXPENDITURE ON					
Raising funds		28,527	-	28,527	29,693
Charitable activities					
Animal welfare		<u>329,014</u>	<u>8,925</u>	<u>337,939</u>	<u>298,551</u>
Total		<u>357,541</u>	<u>8,925</u>	<u>366,466</u>	<u>328,244</u>
NET INCOME/(EXPENDITURE)		(58,769)	(8,925)	(67,694)	(203,366)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,429,056</u>	<u>101,957</u>	<u>1,531,013</u>	<u>1,734,379</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,370,287</u></u>	<u><u>93,032</u></u>	<u><u>1,463,319</u></u>	<u><u>1,531,013</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, Driffeld & District Branch**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	677,709	93,032	770,741	872,684
CURRENT ASSETS					
Stocks	10	4,011	-	4,011	1,770
Debtors	11	66,116	-	66,116	33,349
Cash at bank and in hand		<u>646,928</u>	<u>-</u>	<u>646,928</u>	<u>639,671</u>
		717,055	-	717,055	674,790
CREDITORS					
Amounts falling due within one year	12	(24,477)	-	(24,477)	(16,461)
		<u>692,578</u>	<u>-</u>	<u>692,578</u>	<u>658,329</u>
NET CURRENT ASSETS					
		<u>692,578</u>	<u>-</u>	<u>692,578</u>	<u>658,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,370,287</u>	<u>93,032</u>	<u>1,463,319</u>	<u>1,531,013</u>
NET ASSETS		<u>1,370,287</u>	<u>93,032</u>	<u>1,463,319</u>	<u>1,531,013</u>
FUNDS	13				
Unrestricted funds				1,370,287	1,429,056
Restricted funds				<u>93,032</u>	<u>101,957</u>
TOTAL FUNDS				<u>1,463,319</u>	<u>1,531,013</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 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
Bridlington, Driffield & District Branch**

**Cash Flow Statement
For The Year Ended 31 December 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(102,653)</u>	<u>(183,374)</u>
Net cash used in operating activities		<u>(102,653)</u>	<u>(183,374)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(6,137)	(214,255)
Sale of tangible fixed assets		109,999	-
Interest received		<u>6,048</u>	<u>2,746</u>
Net cash provided by/(used in) investing activities		<u>109,910</u>	<u>(211,509)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		7,257	(394,883)
Cash and cash equivalents at the beginning of the reporting period		<u>639,671</u>	<u>1,034,554</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>646,928</u></u>	<u><u>639,671</u></u>

The notes form part of these financial statements

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

**Notes to the Cash Flow Statement
For The Year Ended 31 December 2022**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(67,694)	(203,366)
Adjustments for:		
Depreciation charges	41,470	43,336
Profit on disposal of fixed assets	(43,389)	-
Interest received	(6,048)	(2,746)
(Increase)/decrease in stocks	(2,241)	131
Increase in debtors	(32,767)	(17,731)
Increase/(decrease) in creditors	<u>8,016</u>	<u>(2,998)</u>
Net cash used in operations	<u>(102,653)</u>	<u>(183,374)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	<u>639,671</u>	<u>7,257</u>	<u>646,928</u>
	<u>639,671</u>	<u>7,257</u>	<u>646,928</u>
Total	<u>639,671</u>	<u>7,257</u>	<u>646,928</u>

The notes form part of these financial statements

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

**Notes to the Financial Statements
For The Year Ended 31 December 2022**

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.

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 costs 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	-	Straight line over 50 years
Freehold property	-	2% on cost
Cattery	-	Straight line over 20 years
Equipment	-	20% on reducing balance
Motor vehicle	-	25% on reducing balance

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.

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.

**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 2022**

1. ACCOUNTING POLICIES - continued

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

	2022	2021
	£	£
Donations and collections	11,407	16,127
Gift aid	2,531	1,183
Legacies	<u>50,717</u>	<u>38,804</u>
	<u>64,655</u>	<u>56,114</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	4,171	6,602
Shop income	148,132	2,851
Case Dog fees from HQ	38,123	8,256
Social lotteries	2,447	2,657
RSPCA door to door grant	23,218	24,134
Grants - Love Your High Street	<u>-</u>	<u>10,000</u>
	<u>216,091</u>	<u>54,500</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>6,566</u>	<u>2,669</u>

5. SUPPORT COSTS

	Governance costs £
Animal welfare	<u>698</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 £1,396 (2021 - £1,217) for assistance in compiling the annual accounts, and £1,747 for quarterly VAT returns and payroll administration including the auto enrolment pension scheme

**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 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Administrative expenses of £2,422 (2021 - £1,872) have been reimbursed to 7 (2021 - 6) of the trustees.

7. STAFF COSTS

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

	2022	2021
Shop Manager	1	1
Shop deputy manager	1	-
Cattery staff	<u>6</u>	<u>4</u>
	<u><u>8</u></u>	<u><u>5</u></u>

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

During the year the Charity a new shop was opened and a shop manager was employed.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,114	-	56,114
Charitable activities			
Animal welfare	11,595	-	11,595
Other trading activities	54,500	-	54,500
Investment income	<u>2,669</u>	<u>-</u>	<u>2,669</u>
Total	<u>124,878</u>	<u>-</u>	<u>124,878</u>
EXPENDITURE ON			
Raising funds	29,693	-	29,693
Charitable activities			
Animal welfare	<u>289,626</u>	<u>8,925</u>	<u>298,551</u>
Total	<u>319,319</u>	<u>8,925</u>	<u>328,244</u>
NET INCOME/(EXPENDITURE)	(194,441)	(8,925)	(203,366)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,623,497	110,882	1,734,379

**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 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,429,056</u>	<u>101,957</u>	<u>1,531,013</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Cattery £	Equipment £
COST			
At 1 January 2022	668,641	443,955	66,032
Additions	-	-	6,137
Disposals	<u>(70,862)</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>597,779</u>	<u>443,955</u>	<u>72,169</u>
DEPRECIATION			
At 1 January 2022	29,749	243,634	37,478
Charge for year	10,956	22,198	6,757
Eliminated on disposal	<u>(4,252)</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>36,453</u>	<u>265,832</u>	<u>44,235</u>
NET BOOK VALUE			
At 31 December 2022	<u>561,326</u>	<u>178,123</u>	<u>27,934</u>
At 31 December 2021	<u>638,892</u>	<u>200,321</u>	<u>28,554</u>
	Motor vehicle £	Computer equipment £	Totals £
COST			
At 1 January 2022	20,745	2,663	1,202,036
Additions	-	-	6,137
Disposals	<u>-</u>	<u>-</u>	<u>(70,862)</u>
At 31 December 2022	<u>20,745</u>	<u>2,663</u>	<u>1,137,311</u>
DEPRECIATION			
At 1 January 2022	17,148	1,343	329,352
Charge for year	899	660	41,470
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(4,252)</u>
At 31 December 2022	<u>18,047</u>	<u>2,003</u>	<u>366,570</u>
NET BOOK VALUE			
At 31 December 2022	<u>2,698</u>	<u>660</u>	<u>770,741</u>
At 31 December 2021	<u>3,597</u>	<u>1,320</u>	<u>872,684</u>

Included in cost or valuation of land and buildings is freehold land of £50,000 (2021 - £50,000) which is not

depreciated.

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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

10. STOCKS

	2022	2021
	£	£
Stocks	<u>4,011</u>	<u>1,770</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	49,545	21,223
VAT	13,055	10,656
Prepayments and accrued income	<u>3,516</u>	<u>1,470</u>
	<u>66,116</u>	<u>33,349</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>24,477</u>	<u>16,461</u>

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	1,429,056	(58,769)	1,370,287
Restricted funds			
Animal Welfare Activities	101,957	(8,925)	93,032
TOTAL FUNDS	<u>1,531,013</u>	<u>(67,694)</u>	<u>1,463,319</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	298,772	(357,541)	(58,769)
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
TOTAL FUNDS	<u>298,772</u>	<u>(366,466)</u>	<u>(67,694)</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,623,497	(194,441)	1,429,056
Restricted funds			
Animal Welfare Activities	110,882	(8,925)	101,957
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,734,379</u>	<u>(203,366)</u>	<u>1,531,013</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,878	(319,319)	(194,441)
Restricted funds			
Animal Welfare Activities	-	(8,925)	(8,925)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>124,878</u>	<u>(328,244)</u>	<u>(203,366)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,623,497	(253,210)	1,370,287
Restricted funds			
Animal Welfare Activities	110,882	(17,850)	93,032
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,734,379</u>	<u>(271,060)</u>	<u>1,463,319</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

13. MOVEMENT IN FUNDS - continued

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	423,650	(676,860)	(253,210)
Restricted funds			
Animal Welfare Activities	-	(17,850)	(17,850)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>423,650</u>	<u>(694,710)</u>	<u>(271,060)</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.

14. 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.

15. RELATED PARTY DISCLOSURES

Administration fees of £NIL have been paid to the RSPCA National Charity in relation to legacies received during the year. (2021 - £299). In addition the Branch has made a contribution to the RSPCA National Charity of £1,378. (2021 - £3,308) 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 £23,218. (2021 - £24,134).

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 £46,800 (2021 - £48,550).

The Charity also received from RSPCA HQ £38,123 (2021 - £8,256) for Case dogs.

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

16. LEGACY NOT RECOGNISED AS AN ASSET

During the year the trustees, were informed that the Charity was the residuary beneficiary of an Estate with an expected legacy in excess of £500,000. The Executors have obtained a Grant of Probate and are progressing the administration. No distributions have been made at the date of approval of the financial statements. The trustees have concluded that at the present time the bequest cannot be determined with sufficient accuracy to enable it to be recognised as an asset in the financial statements.

**Royal Society for the Prevention of
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**Detailed Statement of Financial Activities
For The Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	11,407	16,127
Gift aid	2,531	1,183
Legacies	<u>50,717</u>	<u>38,804</u>
	64,655	56,114
Other trading activities		
Fundraising events	4,171	6,602
Shop income	148,132	2,851
Case Dog fees from HQ	38,123	8,256
Social lotteries	2,447	2,657
RSPCA door to door grant	23,218	24,134
Grants - Love Your High Street	<u>-</u>	<u>10,000</u>
	216,091	54,500
Investment income		
Deposit account interest	6,566	2,669
Charitable activities		
Animal adoptions	11,460	10,540
Grant - ERYC	<u>-</u>	<u>1,055</u>
	<u>11,460</u>	<u>11,595</u>
Total incoming resources	298,772	124,878
EXPENDITURE		
Raising donations and legacies		
Stall fees and fundraising	47	113
Other trading activities		
Purchases	3,312	131
Wages - Shop	30,989	3,724
Social security	2,322	222
Pensions	78	-
Employment allowance	(2,322)	(1,161)
Rent, rates, water and power	8,178	4,360
Insurance	1,163	1,326
Stationery and postage	1,531	799
Sundry expenses	6,060	2,570
Repairs and renewals	6,933	4,960
Accountancy	698	608
Carried forward	58,942	17,539

This page does not form part of the statutory financial statements

**Royal Society for the Prevention of
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**Detailed Statement of Financial Activities
For The Year Ended 31 December 2022**

	2022 £	2021 £
Other trading activities		
Brought forward	58,942	17,539
Motor and travel expenses	3,699	3,172
Bank charges	912	104
Depreciation of equipment	6,757	6,906
Depreciation of motor vehicles	899	1,199
Computer equipment	660	660
(Profit) on sale of F/hold Prp	<u>(43,389)</u>	<u>-</u>
	28,480	29,580
Charitable activities		
Donation to RSPCA York/ NOWZAD	2,000	2,000
Telephone	1,653	1,412
Sundries	5,430	5,463
Accountancy	698	608
Motor and travel	3,177	1,892
Kennel and cattery fees	110,956	94,292
Re-homing expenses	2,035	1,564
Veterinary fees and drugs	103,764	84,831
Animal food	10,071	3,467
Branch contribution	1,378	3,308
Professional fees	3,580	1,826
Employment allowance	(1,626)	-
Wages - Cattery	45,253	40,120
Repairs and renewals	7,818	1,975
Social Security - Cattery	1,626	939
Pensions - Cattery	464	437
Bank charges	1,287	448
Cloverdale wildlife haven - Rates, light and heat	3,349	4,217
Cloverdale wildlife haven - Repairs & renewals	366	11,893
Cloverdale wildlife haven - Sundry expenses	414	2,336
Cloverdale wildlife haven - Insurance	394	344
Freehold property	10,956	12,373
Depreciation of cattery	<u>22,198</u>	<u>22,198</u>
	337,241	297,943
Support costs		
Governance costs		
Accountancy and legal fees	<u>698</u>	<u>608</u>
Total resources expended	<u>366,466</u>	<u>328,244</u>
Net expenditure	<u><u>(67,694)</u></u>	<u><u>(203,366)</u></u>

This page does not form part of the statutory financial statements