

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA BEDFORDSHIRE SOUTH BRANCH

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

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for the Year Ended 31 December 2022

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RSPCA BEDFORDSHIRE SOUTH 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

259020

Principal address

34 Springfield Road
Luton
Bedfordshire
LU3 2HF

Trustees

J Byrne Chair
E Stratton (appointed 16.6.22)
L Carignan (appointed 16.6.22)
P Coote
C Robinson (appointed 16.6.22)
R Rice (appointed 16.6.22)
B Grell
G Hooper
L Francis
P Thakkar
D Pani
M Ridley (resigned 15.6.22)
K Morris (resigned 5.9.22)

Independent Examiner

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

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

.....
J Byrne - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA BEDFORDSHIRE SOUTH BRANCH**

Independent examiner's report to the trustees of RSPCA Bedfordshire South Branch

I report to the charity trustees on my examination of the accounts of RSPCA Bedfordshire South 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

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.

Graham Hunt
The Institute of Chartered Accountants in England and Wales

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

Date:

RSPCA BEDFORDSHIRE SOUTH BRANCH**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Designated Fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37,287	-	37,287	42,654
Other trading activities	2	80,742	-	80,742	73,984
Other income		-	-	-	438
Total		<u>118,029</u>	<u>-</u>	<u>118,029</u>	<u>117,076</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable		<u>108,863</u>	<u>-</u>	<u>108,863</u>	<u>87,743</u>
NET INCOME		9,166	-	9,166	29,333
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>179,939</u>	<u>25,000</u>	<u>204,939</u>	<u>175,606</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>189,105</u></u>	<u><u>25,000</u></u>	<u><u>214,105</u></u>	<u><u>204,939</u></u>

The notes form part of these financial statements

RSPCA BEDFORDSHIRE SOUTH BRANCH**BALANCE SHEET****31 December 2022**

	Notes	Unrestricted fund £	Designated Fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	9,872	-	9,872	7,500
CURRENT ASSETS					
Debtors	6	6,675	-	6,675	9,731
Cash at bank		176,976	25,000	201,976	189,167
		<u>183,651</u>	<u>25,000</u>	<u>208,651</u>	<u>198,898</u>
CREDITORS					
Amounts falling due within one year	7	(4,418)	-	(4,418)	(1,459)
NET CURRENT ASSETS		<u>179,233</u>	<u>25,000</u>	<u>204,233</u>	<u>197,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,105</u>	<u>25,000</u>	<u>214,105</u>	<u>204,939</u>
NET ASSETS		<u>189,105</u>	<u>25,000</u>	<u>214,105</u>	<u>204,939</u>
FUNDS	8				
Unrestricted funds:					
General fund				189,105	179,939
Designated Fund				25,000	25,000
				<u>214,105</u>	<u>204,939</u>
TOTAL FUNDS				<u>214,105</u>	<u>204,939</u>

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

.....
J Byrne - Trustee

.....
E Stratton - Trustee

The notes form part of these financial statements

RSPCA BEDFORDSHIRE SOUTH 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 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.

Tangible fixed assets

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

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.

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising	4,386	3,660
Sale of Goods	53,592	38,732
Commission	97	7,007
VAT Recovered	-	451
Door to Door	22,667	24,134
	<u>80,742</u>	<u>73,984</u>

3. 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

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,654	-	42,654
Other trading activities	73,984	-	73,984
Other income	438	-	438
Total	<u>117,076</u>	<u>-</u>	<u>117,076</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable	<u>87,743</u>	<u>-</u>	<u>87,743</u>
NET INCOME	29,333	-	29,333
RECONCILIATION OF FUNDS			
Total funds brought forward	150,606	25,000	175,606
TOTAL FUNDS CARRIED FORWARD	<u>179,939</u>	<u>25,000</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	29,117	-	29,117
Additions	3,590	2,074	5,664
	<hr/>	<hr/>	<hr/>
At 31 December 2022	32,707	2,074	34,781
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	21,617	-	21,617
Charge for year	2,773	519	3,292
	<hr/>	<hr/>	<hr/>
At 31 December 2022	24,390	519	24,909
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	8,317	1,555	9,872
	<hr/>	<hr/>	<hr/>
At 31 December 2021	7,500	-	7,500
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	416	416
VAT	3,960	5,037
Prepayments and accrued income	2,299	4,278
	<hr/>	<hr/>
	6,675	9,731
	<hr/>	<hr/>

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	2,233	-
Other creditors	2,185	1,459
	<u>4,418</u>	<u>1,459</u>

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	179,939	9,166	189,105
Designated Fund	25,000	-	25,000
	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>
TOTAL FUNDS	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,029	(108,863)	9,166
	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>
TOTAL FUNDS	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	150,606	29,333	179,939
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>
TOTAL FUNDS	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,076	(87,743)	29,333
TOTAL FUNDS	<u>117,076</u>	<u>(87,743)</u>	<u>29,333</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	150,606	38,499	189,105
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>38,499</u>	<u>214,105</u>
TOTAL FUNDS	<u>175,606</u>	<u>38,499</u>	<u>214,105</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	235,105	(196,606)	38,499
TOTAL FUNDS	<u>235,105</u>	<u>(196,606)</u>	<u>38,499</u>

The General Fund is available for use in fulfilling the general objects of the Charity.

The Designated Fund represents funds that have been set aside to finance a new shop.

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

9. RELATED PARTY DISCLOSURES

Door to Door income of £22,667 was received from the National Society of the RSPCA during the year (2021: £24,134).

No payments were made to the Branch Emergency Fund during the year or in the previous year.

RSPCA BEDFORDSHIRE SOUTH BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Adoption Donations	29,415	16,505
Subscriptions & Donations	3,666	2,442
Gift aid	4,076	6,106
Legacies & Memoriam Donations	130	326
Government Grants	-	17,275
	<hr/>	<hr/>
	37,287	42,654
Other trading activities		
Fundraising	4,386	3,660
Sale of Goods	53,592	38,732
Commission	97	7,007
VAT Recovered	-	451
Door to Door	22,667	24,134
	<hr/>	<hr/>
	80,742	73,984
Other income		
Other	-	438
	<hr/>	<hr/>
Total incoming resources	118,029	117,076
 EXPENDITURE		
Charitable activities		
Salaries, NI & Pensions	28,967	27,896
Rates and water	498	185
Insurance	739	134
Light and heat	868	450
Telephone & Internet	630	592
Sundry Expenses	1,631	648
Fostering	27,002	14,362
Fundraising Costs	1,587	1,119
Gift Aid Costs	277	605
Cost of Goods Sold	75	159
Rent	10,329	11,613
Equipment Hire	1,593	1,207
Carried forward	74,196	58,970

This page does not form part of the statutory financial statements

RSPCA BEDFORDSHIRE SOUTH BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	74,196	58,970
Motor and Travelling	609	36
Repairs & Maintenance	1,350	96
Plant and machinery	2,773	1,875
Fixtures and fittings	519	-
Credit Card Charges	718	655
	<hr/>	<hr/>
	80,165	61,632
 Support costs		
 Governance costs		
Staff Salaries, NI & Pension	25,493	22,493
Postage and stationery	275	313
Accountancy	1,409	1,371
Website & Computer Costs	840	521
Legal & Professional Fees	35	35
Branch Contributions	-	1,378
Subscriptions	646	-
	<hr/>	<hr/>
	28,698	26,111
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Total resources expended	108,863	87,743
	<hr/>	<hr/>
Net income	9,166	29,333
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REGISTERED CHARITY NUMBER: 259020

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA BEDFORDSHIRE SOUTH BRANCH

Graham Hunt & Co
Chartered Accountants
Unit 15
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LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

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for the Year Ended 31 December 2022

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RSPCA BEDFORDSHIRE SOUTH 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

259020

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Luton
Bedfordshire
LU3 2HF

Trustees

J Byrne Chair
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L Carignan (appointed 16.6.22)
P Coote
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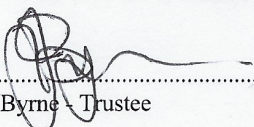
Independent Examiner

Graham Hunt & Co
Chartered Accountants
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Bedfordshire
LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:


.....
J Byrne, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA BEDFORDSHIRE SOUTH BRANCH**

Independent examiner's report to the trustees of RSPCA Bedfordshire South Branch

I report to the charity trustees on my examination of the accounts of RSPCA Bedfordshire South 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').

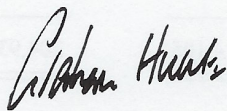
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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
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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.



Graham Hunt
The Institute of Chartered Accountants in England and Wales

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

Date:

24 July 2023

RSPCA BEDFORDSHIRE SOUTH BRANCH**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Designated Fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
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Other income		-	-	-	438
Total		<u>118,029</u>	<u>-</u>	<u>118,029</u>	<u>117,076</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable		<u>108,863</u>	<u>-</u>	<u>108,863</u>	<u>87,743</u>
NET INCOME		9,166	-	9,166	29,333
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Total funds brought forward		179,939	25,000	204,939	175,606
TOTAL FUNDS CARRIED FORWARD		<u><u>189,105</u></u>	<u><u>25,000</u></u>	<u><u>214,105</u></u>	<u><u>204,939</u></u>

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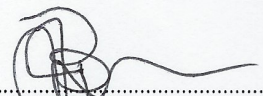
RSPCA BEDFORDSHIRE SOUTH BRANCH

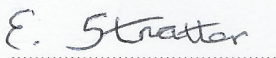
BALANCE SHEET

31 December 2022

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TOTAL ASSETS LESS CURRENT LIABILITIES		189,105	25,000	214,105	204,939
NET ASSETS		189,105	25,000	214,105	204,939
FUNDS					
Unrestricted funds:	8				
General fund				189,105	179,939
Designated Fund				25,000	25,000
				214,105	204,939
TOTAL FUNDS				214,105	204,939

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:


.....
J Byrne - Trustee


.....
E Stratton - Trustee

The notes form part of these financial statements

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2022**

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Basis of preparing the financial statements

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RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

2. OTHER TRADING ACTIVITIES

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	<u>80,742</u>	<u>73,984</u>

3. 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

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,654	-	42,654
Other trading activities	73,984	-	73,984
Other income	438	-	438
Total	<u>117,076</u>	<u>-</u>	<u>117,076</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable	87,743	-	87,743
NET INCOME	29,333	-	29,333
RECONCILIATION OF FUNDS			
Total funds brought forward	150,606	25,000	175,606
TOTAL FUNDS CARRIED FORWARD	<u>179,939</u>	<u>25,000</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022****5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	29,117	-	29,117
Additions	3,590	2,074	5,664
At 31 December 2022	32,707	2,074	34,781
DEPRECIATION			
At 1 January 2022	21,617	-	21,617
Charge for year	2,773	519	3,292
At 31 December 2022	24,390	519	24,909
NET BOOK VALUE			
At 31 December 2022	8,317	1,555	9,872
At 31 December 2021	7,500	-	7,500

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	416	416
VAT	3,960	5,037
Prepayments and accrued income	2,299	4,278
	6,675	9,731

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	2,233	-
Other creditors	2,185	1,459
	<u>4,418</u>	<u>1,459</u>

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	179,939	9,166	189,105
Designated Fund	25,000	-	25,000
	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>
TOTAL FUNDS	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,029	(108,863)	9,166
	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>
TOTAL FUNDS	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	150,606	29,333	179,939
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>
TOTAL FUNDS	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,076	(87,743)	29,333
TOTAL FUNDS	<u>117,076</u>	<u>(87,743)</u>	<u>29,333</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	150,606	38,499	189,105
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>38,499</u>	<u>214,105</u>
TOTAL FUNDS	<u>175,606</u>	<u>38,499</u>	<u>214,105</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	235,105	(196,606)	38,499
TOTAL FUNDS	<u>235,105</u>	<u>(196,606)</u>	<u>38,499</u>

The General Fund is available for use in fulfilling the general objects of the Charity.

The Designated Fund represents funds that have been set aside to finance a new shop.

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

9. RELATED PARTY DISCLOSURES

Door to Door income of £22,667 was received from the National Society of the RSPCA during the year (2021: £24,134).

No payments were made to the Branch Emergency Fund during the year or in the previous year.

RSPCA BEDFORDSHIRE SOUTH BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Adoption Donations	29,415	16,505
Subscriptions & Donations	3,666	2,442
Gift aid	4,076	6,106
Legacies & Memoriam Donations	130	326
Government Grants	-	17,275
	<hr/>	<hr/>
	37,287	42,654
Other trading activities		
Fundraising	4,386	3,660
Sale of Goods	53,592	38,732
Commission	97	7,007
VAT Recovered	-	451
Door to Door	22,667	24,134
	<hr/>	<hr/>
	80,742	73,984
Other income		
Other	-	438
	<hr/>	<hr/>
Total incoming resources	118,029	117,076
EXPENDITURE		
Charitable activities		
Salaries, NI & Pensions	28,967	27,896
Rates and water	498	185
Insurance	739	134
Light and heat	868	450
Telephone & Internet	630	592
Sundry Expenses	1,631	648
Fostering	27,002	14,362
Fundraising Costs	1,587	1,119
Gift Aid Costs	277	605
Cost of Goods Sold	75	159
Rent	10,329	11,613
Equipment Hire	1,593	1,207
Carried forward	74,196	58,970

This page does not form part of the statutory financial statements

RSPCA BEDFORDSHIRE SOUTH BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
Charitable activities		
Brought forward	74,196	58,970
Motor and Travelling	609	36
Repairs & Maintenance	1,350	96
Plant and machinery	2,773	1,875
Fixtures and fittings	519	-
Credit Card Charges	718	655
	<hr/>	<hr/>
	80,165	61,632
 Support costs		
Governance costs		
Staff Salaries, NI & Pension	25,493	22,493
Postage and stationery	275	313
Accountancy	1,409	1,371
Website & Computer Costs	840	521
Legal & Professional Fees	35	35
Branch Contributions	-	1,378
Subscriptions	646	-
	<hr/>	<hr/>
	28,698	26,111
 Total resources expended	<hr/>	<hr/>
	108,863	87,743
 Net income	<hr/>	<hr/>
	9,166	29,333

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 259020

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA BEDFORDSHIRE SOUTH BRANCH

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

	Page
Report of the Trustees	1 to 2
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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

RSPCA BEDFORDSHIRE SOUTH 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

259020

Principal address

34 Springfield Road
Luton
Bedfordshire
LU3 2HF

Trustees

J Byrne Chair
E Stratton (appointed 16.6.22)
L Carignan (appointed 16.6.22)
P Coote
C Robinson (appointed 16.6.22)
R Rice (appointed 16.6.22)
B Grell
G Hooper
L Francis
P Thakkar
D Pani
M Ridley (resigned 15.6.22)
K Morris (resigned 5.9.22)

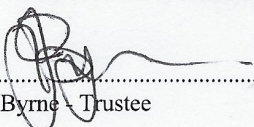
Independent Examiner

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

RSPCA BEDFORDSHIRE SOUTH BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:


.....
J Byrne, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA BEDFORDSHIRE SOUTH BRANCH**

Independent examiner's report to the trustees of RSPCA Bedfordshire South Branch

I report to the charity trustees on my examination of the accounts of RSPCA Bedfordshire South 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').

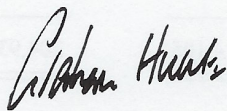
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.



Graham Hunt
The Institute of Chartered Accountants in England and Wales

Graham Hunt & Co
Chartered Accountants
Unit 15
Hockliffe Business Park
Watling Street
Hockliffe
Bedfordshire
LU7 9NB

Date:

24 July 2023

RSPCA BEDFORDSHIRE SOUTH BRANCH**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Designated Fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37,287	-	37,287	42,654
Other trading activities	2	80,742	-	80,742	73,984
Other income		-	-	-	438
Total		<u>118,029</u>	<u>-</u>	<u>118,029</u>	<u>117,076</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable		<u>108,863</u>	<u>-</u>	<u>108,863</u>	<u>87,743</u>
NET INCOME		9,166	-	9,166	29,333
RECONCILIATION OF FUNDS					
Total funds brought forward		179,939	25,000	204,939	175,606
TOTAL FUNDS CARRIED FORWARD		<u><u>189,105</u></u>	<u><u>25,000</u></u>	<u><u>214,105</u></u>	<u><u>204,939</u></u>

The notes form part of these financial statements

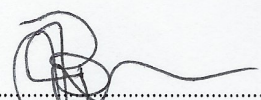
RSPCA BEDFORDSHIRE SOUTH BRANCH

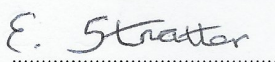
BALANCE SHEET

31 December 2022

	Notes	Unrestricted fund £	Designated Fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	9,872	-	9,872	7,500
CURRENT ASSETS					
Debtors	6	6,675	-	6,675	9,731
Cash at bank		176,976	25,000	201,976	189,167
		<u>183,651</u>	<u>25,000</u>	<u>208,651</u>	<u>198,898</u>
CREDITORS					
Amounts falling due within one year	7	(4,418)	-	(4,418)	(1,459)
NET CURRENT ASSETS		<u>179,233</u>	<u>25,000</u>	<u>204,233</u>	<u>197,439</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>189,105</u>	<u>25,000</u>	<u>214,105</u>	<u>204,939</u>
NET ASSETS		<u>189,105</u>	<u>25,000</u>	<u>214,105</u>	<u>204,939</u>
FUNDS	8				
Unrestricted funds:					
General fund				189,105	179,939
Designated Fund				25,000	25,000
				<u>214,105</u>	<u>204,939</u>
TOTAL FUNDS				<u>214,105</u>	<u>204,939</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:


.....
J Byrne - Trustee


.....
E Stratton - Trustee

The notes form part of these financial statements

RSPCA BEDFORDSHIRE SOUTH 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 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.

Tangible fixed assets

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

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.

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising	4,386	3,660
Sale of Goods	53,592	38,732
Commission	97	7,007
VAT Recovered	-	451
Door to Door	22,667	24,134
	<u>80,742</u>	<u>73,984</u>

3. 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

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,654	-	42,654
Other trading activities	73,984	-	73,984
Other income	438	-	438
Total	<u>117,076</u>	<u>-</u>	<u>117,076</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable	87,743	-	87,743
NET INCOME	29,333	-	29,333
RECONCILIATION OF FUNDS			
Total funds brought forward	150,606	25,000	175,606
TOTAL FUNDS CARRIED FORWARD	<u>179,939</u>	<u>25,000</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022****5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	29,117	-	29,117
Additions	3,590	2,074	5,664
At 31 December 2022	32,707	2,074	34,781
DEPRECIATION			
At 1 January 2022	21,617	-	21,617
Charge for year	2,773	519	3,292
At 31 December 2022	24,390	519	24,909
NET BOOK VALUE			
At 31 December 2022	8,317	1,555	9,872
At 31 December 2021	7,500	-	7,500

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	416	416
VAT	3,960	5,037
Prepayments and accrued income	2,299	4,278
	6,675	9,731

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	2,233	-
Other creditors	2,185	1,459
	<u>4,418</u>	<u>1,459</u>

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	179,939	9,166	189,105
Designated Fund	25,000	-	25,000
	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>
TOTAL FUNDS	<u>204,939</u>	<u>9,166</u>	<u>214,105</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,029	(108,863)	9,166
	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>
TOTAL FUNDS	<u>118,029</u>	<u>(108,863)</u>	<u>9,166</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	150,606	29,333	179,939
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>
TOTAL FUNDS	<u>175,606</u>	<u>29,333</u>	<u>204,939</u>

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,076	(87,743)	29,333
TOTAL FUNDS	<u>117,076</u>	<u>(87,743)</u>	<u>29,333</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	150,606	38,499	189,105
Designated Fund	25,000	-	25,000
	<u>175,606</u>	<u>38,499</u>	<u>214,105</u>
TOTAL FUNDS	<u>175,606</u>	<u>38,499</u>	<u>214,105</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	235,105	(196,606)	38,499
TOTAL FUNDS	<u>235,105</u>	<u>(196,606)</u>	<u>38,499</u>

The General Fund is available for use in fulfilling the general objects of the Charity.

The Designated Fund represents funds that have been set aside to finance a new shop.

RSPCA BEDFORDSHIRE SOUTH BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

9. RELATED PARTY DISCLOSURES

Door to Door income of £22,667 was received from the National Society of the RSPCA during the year (2021: £24,134).

No payments were made to the Branch Emergency Fund during the year or in the previous year.

RSPCA BEDFORDSHIRE SOUTH BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Adoption Donations	29,415	16,505
Subscriptions & Donations	3,666	2,442
Gift aid	4,076	6,106
Legacies & Memoriam Donations	130	326
Government Grants	-	17,275
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	37,287	42,654
Other trading activities		
Fundraising	4,386	3,660
Sale of Goods	53,592	38,732
Commission	97	7,007
VAT Recovered	-	451
Door to Door	22,667	24,134
	<hr/>	<hr/>
	80,742	73,984
Other income		
Other	-	438
	<hr/>	<hr/>
Total incoming resources	118,029	117,076
EXPENDITURE		
Charitable activities		
Salaries, NI & Pensions	28,967	27,896
Rates and water	498	185
Insurance	739	134
Light and heat	868	450
Telephone & Internet	630	592
Sundry Expenses	1,631	648
Fostering	27,002	14,362
Fundraising Costs	1,587	1,119
Gift Aid Costs	277	605
Cost of Goods Sold	75	159
Rent	10,329	11,613
Equipment Hire	1,593	1,207
Carried forward	74,196	58,970

This page does not form part of the statutory financial statements

RSPCA BEDFORDSHIRE SOUTH BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	74,196	58,970
Motor and Travelling	609	36
Repairs & Maintenance	1,350	96
Plant and machinery	2,773	1,875
Fixtures and fittings	519	-
Credit Card Charges	718	655
	<hr/>	<hr/>
	80,165	61,632
 Support costs		
Governance costs		
Staff Salaries, NI & Pension	25,493	22,493
Postage and stationery	275	313
Accountancy	1,409	1,371
Website & Computer Costs	840	521
Legal & Professional Fees	35	35
Branch Contributions	-	1,378
Subscriptions	646	-
	<hr/>	<hr/>
	28,698	26,111
 Total resources expended	<hr/>	<hr/>
	108,863	87,743
 Net income	<hr/>	<hr/>
	9,166	29,333

This page does not form part of the statutory financial statements