

**RSPCA PETERBOROUGH AND DISTRICT BRANCH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	D Clifford S Barnes A Gilbert N Bedford C Randall D Barnes D Doughty J Goddard
<b>Charity number</b>	205155
<b>Principal address</b>	3 Lovell's Centre Blunts Lane Whittlesey Peterborough PE7 1AH
<b>Independent examiner</b>	Tracey Richardson BSc (Hons) FCA Baldwins Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire PE1 2SP
<b>Bankers</b>	Barclays Bank PLC 1 Church Street Peterborough Cambridgeshire PE1 1XE

---

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 13

---

# **RSPCA PETERBOROUGH AND DISTRICT BRANCH**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

---

The trustees present their report and financial statements for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The objectives of the Branch are to promote the work and objects of the National Society of the RSPCA within the Peterborough & District area. These objectives are to use all lawful means to prevent cruelty, promote kindness and alleviate the suffering of animals.

The main activity of the charity is the adoption and re-homing of animals.

The charity implements these objectives through the activities of the Block Fen Animal Centre, and a private boarding home. These establishments care for abandoned or mistreated animals and operate a re-homing programme. The shops in Market Deeping, Yaxley and Whittlesey provide vital income to fund this work.

The trustees confirm that they have taken account of the Charity Commission guidance on public benefit in determining the activities of the charity.

Volunteers provide invaluable support to the work of the Branch, at both RSPCA shops and at Block Fen.

### **Achievements and performance**

The charity has been able to maintain funding in the current year to enable the continuation of its activities. These activities include 23 dogs, 35 cats, 20 small animals (rabbits ferrets etc) being taken in and cared for in 2019.

There were campaigns in the local press and radio, not only to help re-home animals but also to raise the profile of the charity within the Peterborough and District area. We also attended local carnivals and fetes, to also raise awareness.

At our 2019 AGM, we re-elected the committee, who are now running the Branch.

Nigel Bedford - Chairperson

Jacqui Goddard - Treasurer

Danni Doughty - Secretary

David Clifford - Home Visiting Co-ordinator

Sandra Barnes

Dereck Barnes

Anne Gilbert

Colin Randall

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# **RSPCA PETERBOROUGH AND DISTRICT BRANCH**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

---

### **Structure, governance and management**

The charity, although independent, was registered as a charity in March 1962 and is governed by the RSPCA branch rules (effective 1 January 2003).

The trustees who served during the year and up to the date of signature of the financial statements were:

D Clifford

S Barnes

A Gilbert

N Bedford

C Randall

D Barnes

D Doughty

J Goddard

The charity is managed by a committee of trustees.

The trustees' report was approved by the Board of Trustees.

### **N Bedford**

Chairman

Dated: 13 July 2020

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA PETERBOROUGH AND DISTRICT BRANCH

---

I report to the trustees on my examination of the financial statements of RSPCA Peterborough and District Branch (the charity) for the year ended 31 December 2019.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Tracey Richardson BSc (Hons) FCA

Ruthlyn House  
90 Lincoln Road  
Peterborough  
Cambridgeshire  
PE1 2SP

Dated: 1 September 2020

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

---

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<b><u>Income from:</u></b>			
Donations and legacies	3	35,157	43,873
Income from charitable activities	4	8,887	7,895
Other trading activities	5	181,305	200,753
Investments	6	1,237	909
<b>Total income</b>		<u>226,586</u>	<u>253,430</u>
<b><u>Expenditure on:</u></b>			
Expenditure on raising funds	7	176,289	179,570
Expenditure on charitable activities	8	36,335	47,467
<b>Total resources expended</b>		<u>212,624</u>	<u>227,037</u>
<b>Net income for the year/ Net movement in funds</b>		13,962	26,393
Fund balances at 1 January 2019		<u>248,950</u>	<u>222,557</u>
<b>Fund balances at 31 December 2019</b>		<u><u>262,912</u></u>	<u><u>248,950</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2019

---

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	12		11,742		8,483
<b>Current assets</b>					
Stocks	15	109		350	
Debtors	14	4,155		7,133	
Investments		77,570		76,447	
Cash at bank and in hand		172,584		159,270	
		<u>254,418</u>		<u>243,200</u>	
<b>Creditors: amounts falling due within one year</b>	16	(3,248)		(2,733)	
Net current assets			251,170		240,467
<b>Total assets less current liabilities</b>			<u>262,912</u>		<u>248,950</u>
<b>Income funds</b>					
Unrestricted funds			262,912		248,950
			<u>262,912</u>		<u>248,950</u>

The accounts were approved by the Trustees on 13 July 2020

N Bedford  
Trustee



# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

---

### 1 Accounting policies

#### Charity information

RSPCA Peterborough and District Branch is a charity registered in March 1962 and is governed by the RSPCA branch rules (effective 1 January 2003).

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, which includes an assessment of the impact of COVID-19 on the organisation's activities. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

Expenditure is included on an accruals basis.

Support costs and governance costs comprise costs for the running of the charity itself as an organisation.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

---

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% p.a. straight line
Motor vehicles	25% p.a. straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

---

### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 3 Donations and legacies

	2019	2018
	£	£
Donations and gifts	8,528	16,944
Grants receivable for core activities	26,629	26,929
	<u>35,157</u>	<u>43,873</u>
<b>Grants receivable for core activities</b>		
Door to door funding	<u>26,629</u>	<u>26,929</u>
	<u>26,629</u>	<u>26,929</u>

### 4 Income from charitable activities

	Adoption Commission and re- homing of animals £	Commission received on sales of pet insurance £	Total 2019 £	Total 2018 £
Income from charitable activities	<u>8,776</u>	<u>111</u>	<u>8,887</u>	<u>7,895</u>
<b>For the year ended 31 December 2018</b>	<u>7,643</u>	<u>252</u>		<u>7,895</u>

### 5 Other trading activities

	Unrestricted funds 2019 £	Unrestricted funds 2018 £
Fundraising events	870	476
Shop income	180,435	200,277
Other trading activities	<u>181,305</u>	<u>200,753</u>

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2019 £	2018 £
Interest receivable	1,237	909
	<u>1,237</u>	<u>909</u>

### 7 Expenditure on raising funds

	2019 £	2018 £
<u>Fundraising trading</u>		
Operating charity shops	60,852	59,522
Staff costs	112,365	119,433
Depreciation	3,072	615
	<u>176,289</u>	<u>179,570</u>

### 8 Expenditure on charitable activities

	Adoptions and re- homing 2019 £	Adoptions and re- homing 2018 £
Depreciation and impairment	3,495	3,495
Vet and kennel fees	19,045	28,382
Printing, postage and stationery	1,251	1,879
Telephone	2,781	3,582
Travelling expenses	1,061	984
Motor expenses	1,890	1,653
Advertising	197	600
Repairs and renewals	2,315	1,987
	<u>32,035</u>	<u>42,562</u>
Share of governance costs (see note 9)	4,300	4,905
	<u>36,335</u>	<u>47,467</u>

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Support and governance costs

	Governance costs £	2019 £	2018 £
Accountancy	1,000	1,000	995
Bookkeeping	1,800	1,800	1,800
Branch contribution	270	270	360
Legal and professional fees	1,230	1,230	1,750
	<u>4,300</u>	<u>4,300</u>	<u>4,905</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year (2018 - none).

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Branch manager	1	1
Shop operations manager	1	1
Shop managers	2	2
Deputy shop managers	2	3
Shop assistants	3	5
	<u>9</u>	<u>12</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	<u>112,365</u>	<u>119,433</u>

There were no employees whose annual remuneration was £60,000 or more.

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2019	32,134	13,978	46,112
Additions	9,825	-	9,825
	<u>41,959</u>	<u>13,978</u>	<u>55,937</u>
At 31 December 2019	41,959	13,978	55,937
<b>Depreciation and impairment</b>			
At 1 January 2019	30,639	6,989	37,628
Depreciation charged in the year	3,072	3,495	6,567
	<u>33,711</u>	<u>10,484</u>	<u>44,195</u>
At 31 December 2019	33,711	10,484	44,195
<b>Carrying amount</b>			
At 31 December 2019	<u>8,248</u>	<u>3,494</u>	<u>11,742</u>
At 31 December 2018	<u>1,495</u>	<u>6,988</u>	<u>8,483</u>

### 13 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial assets</b>		
Other debtors	3,881	4,784
Bank and cash	172,584	159,270
Current asset investments	77,570	76,447
	<u>254,035</u>	<u>240,501</u>
Measured at cost	<u>254,035</u>	<u>240,501</u>
<b>Carrying amount of financial liabilities</b>		
Accruals and deferred income	3,248	2,733
	<u>3,248</u>	<u>2,733</u>
Measured at cost	<u>3,248</u>	<u>2,733</u>

### 14 Debtors

	2019 £	2018 £
<b>Amounts falling due within one year:</b>		
Other debtors	3,881	4,784
Prepayments and accrued income	274	2,349
	<u>4,155</u>	<u>7,133</u>
	<u>4,155</u>	<u>7,133</u>

# RSPCA PETERBOROUGH AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

---

<b>15 Stocks</b>	<b>2019</b>	<b>2018</b>
	£	£
Goods for resale	109	350
	<u>          </u>	<u>          </u>

<b>16 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Accruals and deferred income	3,248	2,733
	<u>          </u>	<u>          </u>

### 17 Related party transactions

During the year payments of £12,861 (2018 - £20,258) for animal boarding fees at commercial rates were made to Acorn Lodge Luxury Boarding Kennels & Cattery Ltd, a company in which one of the Trustees, Nigel Bedford, has an interest. Official sanction has been received for these payments. At the year end £931 (2018 - £1,072) was outstanding and is included in creditors.

#### Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	<b>2019</b>	<b>2018</b>
	£	£
Aggregate compensation	22,816	21,758
	<u>          </u>	<u>          </u>

### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2019</b>	<b>2018</b>
	£	£
Within one year	32,052	39,552
Between two and five years	37,776	85,328
In over five years	10,875	25,375
	<u>          </u>	<u>          </u>
	80,703	150,255
	<u>          </u>	<u>          </u>

### 19 Control

No one individual controls the charity.