

RSPCA Hull & East Riding Branch
Unaudited Financial Statements
31 December 2019

NEALE & CO

Independent Examiner
15 Hawthorne Road
Steeton
Keighley
West Yorkshire
BD20 6FJ

RSPCA Hull & East Riding Branch

Financial Statements

Year ended 31 December 2019

	Page
Trustees' annual report	1
Independent examiner report to rspca hull & east riding branch on the unaudited financial information	5
Statement of financial activities	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

RSPCA Hull & East Riding Branch

Trustees' Annual Report

Year ended 31 December 2019

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

Chair's report

In what is both an unsettling yet exciting period in the charity's history the RSPCA Hull & East Riding are on the verge of breaking ground on its £1m redevelopment. Having secured circa three quarters of the required budget; the Board of Trustees, staff and volunteers were resolute in that the 80-year-old facility was deteriorating from unfit, to unsafe and change must begin.

Our due diligence saw us travel the breadth of the country, visiting examples of modern rescue and welfare facilities which allowed us to appoint a specialist contractor based on both quality and price. The scheduled redevelopment is anticipated to begin in February 2020 and be concluded in October/November the same year.

Following scrutiny of the charity's needs, considering the communities we support and the requirements of the animals in our care, we anticipate a modern, future-proof facility that can provide a safe place to rehabilitate the animals in greatest need. The modular build will offer a staged redevelopment which allows the charity to open services as they are completed and finalised (subject to finance) with the opening of a purpose-built indoor training facility. One of the jewels in the facilities crown and a tangible point of difference to the old provision is the new dog isolation facilities. The decades of flooded kennelling and rusty steel fences will be replaced with an independently accessed, 5 kennel unit with increased space, light, underfloor heating and privacy. We are on the eve of developing a service for animals that the Hull and East Riding can be proud of.

While the site footprint remains the same a greater focus is being placed on a better use of the land available to the branch which extends to the charities green space. Through the support of our corporate partners and year-round fundraising activity we have begun to develop a community garden, previously attached to the residential space within Clough Road. The development will provide a quiet space for our smaller animals and an additional environment for prospective owners to integrate with animals as they transition through the rehoming and adoption processes. In addition, we continue to develop our ideas and plans for the land at the rear of the rescue centre with a mid-term ambition of creating a beautiful enrichment space for both animals and our community. The woodland and wild meadow space would balance the new structures on the site and create a 360° offer to the animals and public.

In parallel to the physical changes across our charity, there is an increasingly cultural one. The Board has continued to develop during the last 12 months, adding personnel, skills and professional experience which is paramount to a modern charity and makes an enviable board. Collectively the Board of Trustees are developing a new Business Plan for the charity and strategic objectives alongside a review of the branches Vision Mission and Values - all considered necessary in response to a changing service and a changing UK.

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 2015).

RSPCA Hull & East Riding Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Reference and administrative details

Registered charity name RSPCA Hull & East Riding Branch

Charity registration number 232225

Principal office Animal Centre
Clough Road
Hull
HU6 7PE

The trustees

Mr G. Atkin	(Resigned 2 October 2019)
Ms. H. Duncan	(Appointed 31 July 2019)
Ms. R. Dymond	
Treasurer	
Mrs F. Francis	
Ms. S. Hughes	(Appointed 30 March 2020)
Miss V. O'Grady	
Mr J. Saleh	
Chairman	
Mrs H. Saleh	(Appointed 19 June 2019)
Miss J. Tredgett	(Resigned 2 October 2019)
Miss S. Wharmby	
Secretary	

Accountant Neale & Co
Independent Examiner
15 Hawthorne Road
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RSPCA Hull & East Riding Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2009).

Organisational structure

The National Society was formed nearly 190 years ago, Hull-born slave emancipator William Wilberforce, MP, being among its founders. Its objectives then, as now, were to prevent cruelty to animals by all lawful means and promote kindness. Queen Victoria granted Royal patronage in 1840. The Hull and East Riding branch, an unincorporated charitable organisation, founded in 1903, continues this work as an independent charity. Importantly, as an independent charity, the branch is responsible for raising most of its own running costs. The branch, operates from the Animal Welfare Centre on Clough Road, Hull. It is affiliated to the National Society and works to its guidelines and rules for branches. A committee of voluntary trustees is elected each year at the annual meeting, prior notice of which is given to all members who are asked to put forward nominations. Branch officials are appointed at the first meeting of the new committee. Up to three co-opted members can be appointed during the year. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees meet monthly to make overall decisions, regularly and actively reviewing risks faced by the charity financially and operationally and taking action if necessary. The branch operates a risks and reserves policy. The trustees have reviewed the outcomes and achievements of the branch's objectives and activities for the year to ensure they remain focused on the charitable aims and continue to deliver benefits to the public. They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance as published by the Charities Commission. The General Manager, Alison Ripley, undertakes the day to day running of the charity, supported by Animal Care Manager Carina McLean-Smith, Animal Care staff and front of house reception staff at the Centre.

Objectives and activities

Objectives and aims

As an independent charity, our priority is to help local animals rescued by inspectors, by raising money and support locally to provide them with a safe haven, rehabilitation and ultimately a loving home for life. The key aim is to find suitable homes for the many animals that are rescued each day, and to provide rehabilitation for those animals that have been mistreated or abandoned by society. The trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's core activities and continue to deliver benefits to the public. The trustees have complied with the duty under the Charities Act 1993 to have due diligence to public benefit guidance published by the charity commission which can be highlighted as follows: The branch continues to support the local inspectors by taking in, free of charge, mistreated or abandoned animals including those pets from owners that are undergoing hardship. The branch provides education, information and advice, befitting the local community in encouraging empathy and compassion to all living creatures. The branch offers subsidised neutering, microchipping and welfare treatments for owners on low incomes. This helps to maintain population control and responsible ownership. Animals cared for by the branch receive veterinary care and treatment, vaccination, neutering and microchipping and are assessed prior to rehoming. The branch provides free sessions for local primary schools two days per week covering key stages 1, 2, & 3, and talks are given by invitation to local community groups and secondary schools. These activities benefit the public by raising welfare standards and awareness throughout the community. The RSPCA Hull & East Riding Branch provides multiple opportunities for volunteers who wish to support the branch through trusteeship, fundraising and work at the animal centre. This benefits local people, schools, colleges and companies by providing work which is compassionate and rewarding.

RSPCA Hull & East Riding Branch

Trustees' Annual Report *(continued)*

Year ended 31 December 2019

Achievements and performance

The future of the RSPCA Hull & East Riding intends to be a diffuse one, as the animal centre facilities, Board of Trustees and staff align we intend to position ourselves as a market leader in both animal care and the charitable sector, the motivation is to create a sustainable resource for local animals in need. To realise the branch's plans, we will continue to diversify the charity's income, reducing a reliance on legacies and increase the revenue created through trade. We will continue to engage the public, developing community solutions alongside our key stakeholders in order to navigate the inevitable challenges as we progress. We will maintain our diligent process when appointing key personnel to ensure the branch becomes a centre for talent and excellence. Our relationship with the business community will be pivotal in leveraging specific and targeted skills and guidance in addition to being a destination for investment and a vehicle for their CSR. We must also work with our National Society partners, creating dialogue and a consistent narrative as we continue to seek ways to exploit our good and best practice and capitalise on our USPs, such as the branch's progressive education facilities.

Financial review

Reserves policy

The branch aims to have a minimum of 9 months running costs in reserves to ensure that our work can continue in a managed way should the income reduce significantly for any reason. The trustees are mindful of the need always to be looking for ways to raise much needed funds as costs rise and the General Manager does an excellent job in making sure we get value for money. All money now held by the branch is available for pursuing the charity's objectives. This policy will continue and the trustees will review the level of reserves required on a regular basis. We do not hold funds on behalf of anyone else. The trustees are grateful for the help and support received from the National Society, Regional Office, the Inspectorate and local corporate supporters.

Plans for future periods

We will survive.

Financial instruments

Only relevant for incorporated charities

The trustees' annual report was approved on 28 February 2021 and signed on behalf of the board of trustees by:

Mr J. Saleh
Trustee

Chairman

RSPCA Hull & East Riding Branch

Independent Examiner Report to Rspca Hull & East Riding Branch on the Unaudited Financial Information of RSPCA Hull & East Riding Branch

Year ended 31 December 2019

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 December 2019, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions I have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

NEALE & CO
Independent Examiner

15 Hawthorne Road
Steeton
Keighley
West Yorkshire
BD20 6FJ

28 February 2021

RSPCA Hull & East Riding Branch

Statement of Financial Activities

Year ended 31 December 2019

		2019		2018
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	741,914	741,914	193,340
Charitable activities	5	62,573	62,573	52,119
Other trading activities	6	344,244	344,244	341,197
Investment income	7	1,696	1,696	1,989
Total income		<u>1,150,427</u>	<u>1,150,427</u>	<u>588,645</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	178,667	178,667	162,117
Expenditure on charitable activities	9,10	314,110	314,110	355,885
Total expenditure		<u>492,777</u>	<u>492,777</u>	<u>518,002</u>
Net income and net movement in funds		<u>657,650</u>	<u>657,650</u>	<u>70,643</u>
Reconciliation of funds				
Total funds brought forward		555,575	555,575	484,932
Total funds carried forward		<u>1,213,225</u>	<u>1,213,225</u>	<u>555,575</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

RSPCA Hull & East Riding Branch

Statement of Financial Position

31 December 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	16	185,200	146,134
Current assets			
Stocks	17	816	816
Debtors	18	17,084	20,301
Cash at bank and in hand		1,025,096	404,483
		<u>1,042,996</u>	<u>425,600</u>
Creditors: amounts falling due within one year	19	<u>14,971</u>	<u>16,159</u>
Net current assets		<u>1,028,025</u>	<u>409,441</u>
Total assets less current liabilities		<u>1,213,225</u>	<u>555,575</u>
Net assets		<u>1,213,225</u>	<u>555,575</u>
Funds of the charity			
Unrestricted funds		<u>1,213,225</u>	<u>555,575</u>
Total charity funds	21	<u>1,213,225</u>	<u>555,575</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 February 2021, and are signed on behalf of the board by:

Mr J. Saleh
Trustee

Chairman

The notes on pages 9 to 16 form part of these financial statements.

RSPCA Hull & East Riding Branch

Statement of Cash Flows

Year ended 31 December 2019

	2019 £	2018 £
Cash flows from operating activities		
Net income	657,650	70,643
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	17,614	12,776
Dividends, interest and rents from investments	(1,696)	(1,989)
Accrued (income)/expenses	(1,560)	1,560
<i>Changes in:</i>		
Stocks	—	(816)
Trade and other debtors	3,217	(20,301)
Trade and other creditors	372	14,599
Cash generated from operations	675,597	76,472
Net cash from operating activities	675,597	76,472
Cash flows from investing activities		
Dividends, interest and rents from investments	1,696	1,989
Purchase of tangible assets	(56,680)	—
Net cash (used in)/from investing activities	(54,984)	1,989
Cash flows from financing activities		
Interest paid	—	2,495
Other financing cash flow adjustment	—	1,718
Other financing cash flow adjustment 2	—	(3,685)
Other financing cash flow adjustment 3	—	6,500
Net cash from financing activities	—	7,028
Net increase in cash and cash equivalents	620,613	85,489
Cash and cash equivalents at beginning of year	404,483	—
Cash and cash equivalents at end of year	1,025,096	85,489

The notes on pages 9 to 16 form part of these financial statements.

RSPCA Hull & East Riding Branch

Notes to the Financial Statements

Year ended 31 December 2019

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Animal Centre, Clough Road, Hull, HU6 7PE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

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

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Plant and machinery	-	10% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	20% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

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

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	66,222	66,222	48,652	48,652
Legacies				
Legacies	544,193	544,193	108,179	108,179
Grants				
Grants	131,499	131,499	36,509	36,509
	<u>741,914</u>	<u>741,914</u>	<u>193,340</u>	<u>193,340</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Clough Road	<u>62,573</u>	<u>62,573</u>	<u>52,119</u>	<u>52,119</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising events	86,575	86,575	88,803	88,803
Shop income	<u>257,669</u>	<u>257,669</u>	<u>252,394</u>	<u>252,394</u>
	<u>344,244</u>	<u>344,244</u>	<u>341,197</u>	<u>341,197</u>

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

7. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Income from investments	<u>1,696</u>	<u>1,696</u>	<u>1,989</u>	<u>1,989</u>

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Costs of other trading activities - Shop costs	178,117	178,117	159,017	159,017
Costs of other trading activities - Membership schemes and social lotteries	<u>550</u>	<u>550</u>	<u>3,100</u>	<u>3,100</u>
	<u>178,667</u>	<u>178,667</u>	<u>162,117</u>	<u>162,117</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Activity type 1	300,678	300,678	324,340	324,340
Support costs	<u>13,432</u>	<u>13,432</u>	<u>31,545</u>	<u>31,545</u>
	<u>314,110</u>	<u>314,110</u>	<u>355,885</u>	<u>355,885</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019 £	Total fund 2018 £
Activity type 1	300,678	5,057	305,735	331,121
Governance costs	<u>—</u>	<u>8,375</u>	<u>8,375</u>	<u>24,764</u>
	<u>300,678</u>	<u>13,432</u>	<u>314,110</u>	<u>355,885</u>

11. Analysis of support costs

	Total 2019 £	Total 2018 £
Finance costs	<u>—</u>	<u>6,781</u>

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

12. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	17,614	12,776
Operating lease rentals	<u>41,815</u>	<u>58,902</u>

13. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>—</u>	<u>1,560</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	278,406	291,434
Social security costs	10,960	7,925
Employer contributions to pension plans	5,509	1,000
Other employee benefits	<u>—</u>	<u>525</u>
	<u>294,875</u>	<u>300,884</u>

The average head count of employees during the year was Nil (2018: 29).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

15. Trustee remuneration and expenses

There were no trustees' remunerations or other benefits paid for the year ended 31st December 2020 nor for the previous year.

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the previous year ended 31st December 2019

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

16. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Jan 2019	562,513	29,922	19,969	18,231	625	631,260
Additions	16,594	40,086	—	—	—	56,680
At 31 Dec 2019	<u>579,107</u>	<u>70,008</u>	<u>19,969</u>	<u>18,231</u>	<u>625</u>	<u>687,940</u>
Depreciation						
At 1 Jan 2019	426,874	26,510	13,251	18,231	260	485,126
Charge for the year	11,101	5,157	1,200	—	156	17,614
At 31 Dec 2019	<u>437,975</u>	<u>31,667</u>	<u>14,451</u>	<u>18,231</u>	<u>416</u>	<u>502,740</u>
Carrying amount						
At 31 Dec 2019	<u>141,132</u>	<u>38,341</u>	<u>5,518</u>	<u>—</u>	<u>209</u>	<u>185,200</u>
At 31 Dec 2018	<u>135,639</u>	<u>3,412</u>	<u>6,718</u>	<u>—</u>	<u>365</u>	<u>146,134</u>

17. Stocks

	2019 £	2018 £
Raw materials and consumables	<u>816</u>	<u>816</u>

18. Debtors

	2019 £	2018 £
Trade debtors	4,400	1,115
Prepayments and accrued income	—	5,609
Other debtors	12,684	13,577
	<u>17,084</u>	<u>20,301</u>

19. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	14,272	14,113
Accruals and deferred income	—	1,560
Social security and other taxes	699	486
	<u>14,971</u>	<u>16,159</u>

RSPCA Hull & East Riding Branch

Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,509 (2018: £1,000).

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2019	Income	Expenditure	At 31 December 2019
	£	£	£	£
General funds	555,575	1,150,427	(492,777)	1,213,225

	At 1 January 2018	Income	Expenditure	At 31 December 2018
	£	£	£	£
General funds	484,932	588,645	(518,002)	555,575

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	185,200	185,200
Current assets	1,042,996	1,042,996
Creditors less than 1 year	(14,971)	(14,971)
Net assets	1,213,225	1,213,225

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	146,134	146,134
Current assets	425,599	425,599
Creditors less than 1 year	16,157	16,157
Net assets	587,890	587,890

23. Analysis of changes in net debt

	At 1 Jan 2019	Cash flows	At 31 Dec 2019
	£	£	£
Cash at bank and in hand	404,483	620,613	1,025,096

RSPCA Hull & East Riding Branch

Management Information

Year ended 31 December 2019

The following pages do not form part of the financial statements.

RSPCA Hull & East Riding Branch

Detailed Statement of Financial Activities

Year ended 31 December 2019

	2019 £	2018 £
Income and endowments		
Donations and legacies		
Donations	66,222	48,652
Legacies	544,193	108,179
Grants	131,499	36,509
	<u>741,914</u>	<u>193,340</u>
 Charitable activities		
Clough Road	<u>62,573</u>	<u>52,119</u>
 Other trading activities		
Fundraising events	86,575	88,803
Shop income	257,669	252,394
	<u>344,244</u>	<u>341,197</u>
 Investment income		
Income from investments	<u>1,696</u>	<u>1,989</u>
 Total income	<u><u>1,150,427</u></u>	<u><u>588,645</u></u>

RSPCA Hull & East Riding Branch

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2019

	2019 £	2018 £
Expenditure		
Costs of other trading activities		
Opening stock	816	816
Purchases	550	1,810
Closing stock	816	816
Wages and salaries	115,193	113,481
Rent	42,600	42,600
Other establishment	20,324	2,936
Other office costs	—	1,290
	<u>178,667</u>	<u>162,117</u>
Expenditure on charitable activities		
Purchases	—	7,248
Wages and salaries	163,213	177,953
Employer's NIC	10,960	7,925
Pension costs	5,509	1,000
Other post-retirement benefits	—	525
Operating leases	41,815	58,902
Rent	824	371
Rates and water	5,230	8,243
Light and heat	14,220	5,503
Repairs and maintenance	14,802	12,990
Insurance	617	5,622
Other establishment	3,322	6,017
Motor vehicle expenses	6,203	180
Other motor/travel costs	4,684	6,938
Legal and professional fees	9,047	28,077
Telephone	7,384	11,336
Other office costs	8,666	4,279
Depreciation	17,614	12,776
	<u>314,110</u>	<u>355,885</u>
Total expenditure	<u>492,777</u>	<u>518,002</u>
Net income	<u>657,650</u>	<u>70,643</u>

RSPCA Hull & East Riding Branch

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2019

	2019 £	2018 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Shop costs - opening stock	816	816
Shop costs - closing stock	(816)	(816)
Shop costs - wages and salaries	115,193	113,481
Shop costs - rent	42,600	42,600
Shop costs - other costs	20,324	2,936
	<u>178,117</u>	<u>159,017</u>
 Costs of other trading activities - Membership schemes and social lotteries		
Advertising	550	1,810
Lottery prizes	—	1,290
	<u>550</u>	<u>3,100</u>
 Costs of other trading activities	<u><u>178,667</u></u>	<u><u>162,117</u></u>

RSPCA Hull & East Riding Branch

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2019

	2019 £	2018 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Purchases	—	7,248
Wages/salaries	163,213	177,953
Employer's NIC	10,960	7,925
Pension costs	5,509	1,000
Grant Payments	—	525
Veterinary & animal welfare	41,815	58,902
Rates & water	5,230	8,243
Light & heat	14,220	5,503
Repairs & maintenance	14,802	12,990
Insurance	617	5,622
Cleaning	2,902	3,634
Motor vehicle expenses	6,203	180
Waste Disposal	4,684	6,938
Sundries	113	1,855
Telephone	7,384	11,336
Office costs	5,412	1,710
Depreciation	17,614	12,776
	<u>300,678</u>	<u>324,340</u>
<i>Support costs</i>		
Bank charges	824	371
Just giving costs	420	2,383
Gift aid costs	1,248	1,903
Card processing	2,565	2,124
	<u>5,057</u>	<u>6,781</u>
<i>Governance costs</i>		
Accountancy fees	5,166	21,773
Legal and other professional fees	900	986
Independant Examiner	1,620	1,560
PPE / Health & safety	689	445
	<u>8,375</u>	<u>24,764</u>
Expenditure on charitable activities	<u>314,110</u>	<u>355,885</u>