

**RSPCA Hull & East Riding Branch**  
**Unaudited Financial Statements**  
**31 December 2020**

**NEALE & CO**

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

# **RSPCA Hull & East Riding Branch**

## **Financial Statements**

**Year ended 31 December 2020**

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# **RSPCA Hull & East Riding Branch**

## **Trustees' Annual Report**

### **Year ended 31 December 2020**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### **Chair's report**

The RSPCA Hull & East Riding completed 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 began.

Against the backdrop of COVID-19 and the Public Health challenges we undertook the large-scale capital build project and are grateful to Kennel Build Ltd. for their flexibility, our staff and trustees for their determination and our stakeholders and public, for their continued support.

In what was a challenging time for the sector and animal welfare services in particular, the Hull and East Riding Branch has had to remain resolute during its extended period of closure. The ambition, as ever, was to ensure we could create a service for the animals in our care that meets their often-complex needs and provides opportunities for expansion and innovation.

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 were replaced with an independently accessed, 5 kennel unit with increased space, light, underfloor heating and privacy. We have developed 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 2020

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### 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

Mrs E Dalimore	
Ms. H. Duncan	(Resigned 30 April 2021)
Ms. R. Dymond	
Treasurer	
Mrs F. Francis	(Resigned 30 April 2021)
Ms. S. Hughes	(Appointed 30 March 2020)
Miss V. O'Grady	
Mr J. Saleh	
Chairman	
Mrs H. Saleh	
Miss S. Wharmby	
Secretary	

**Accountant** Neale & Co  
Independent Examiner  
15 Hawthorne Road  
Steeton  
Keighley  
West Yorkshire  
BD20 6FJ

# **RSPCA Hull & East Riding Branch**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2020**

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### **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.

# RSPCA Hull & East Riding Branch

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### 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 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 2020**

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### **Achievements and performance**

During a period of significant public health challenges, compounded for the Hull & East Riding RSPCA Branch owing to its capital build, the period can be seen as one of significant success. The completion of the rescue centre rebuild, considered a once in a generation project is testament to both the public and business of Hull & East Riding for their support and encouragement, and the charities staff and volunteers who persevered during a time of unparalleled change and adversity.

While our charitable output slowed during a time of closure, the work and enthusiasm did not. The charity capitalised on the periods during construction and lockdown, viewing the time as windows of opportunity. It looked both inward to evaluate the how it could be the best version of itself post-pandemic, and outward, to our stakeholders, to continue to tell its story and listen to what was required of us moving forward.

Despite the adversity, the charity retained its incredible staff, improved governance, developed new relationships with supporters and sponsors and began to look forwards once more, this time, with an enviable rescue centre for the most vulnerable animals in the region. Although the reopening has occasionally stuttered, it was a conscious mechanism to manage risk and ensure we step out of the pandemic collectively and stronger.

### **Financial review**

#### **Reserves policy**

The branch aims to service a minimum of 6-9 months operational costs in reserves to ensure the charities work can continue in a managed way.

# RSPCA Hull & East Riding Branch

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

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### Plans for future periods

#### Plans for future periods

Putting behind us the national health crisis and the challenges we faced during our ARC renovation we are ready and excited about the future, with a renewed confidence and vision. Our future, like the community we serve has uncertainty in its path. Our resilience and foundation for success is strong, we step forwards with the knowledge that our organisation has a deep-rooted place in the heart of the community we serve. We have four pillars for success which will come from our strategy and will take us to the next chapter of our charity. Our charitable output will remain at the center of everything we do, we will focus on the RSPCA mission "to ensure animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals and by inspiring everyone to treat them with compassion and respect". Our state-of-the-art animal rescue and rehabilitation center is the market leader gives us the opportunity to partner with other organisations, rescue more animals and provide outstanding care in a safe facility. To deliver more charitable outcomes, we will need to focus on sustainable finances. We will do this by being responsive, working in partnership with other charities in sharing practice and strengthening our financial management. Fundraising and Engagement will provide us with the funds to do more. 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. 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 capitalize on our USPs, such as the branch's progressive education facilities. Our brand has our people at its heart. The evaluation of the workforce structure is to ensure we have considered every service, discipline and skill that could enhance the life and prospects of the animals we serve within our new facilities. With the best facilities, we aim to maintain and attract the best personnel and continue to ask ourselves, 'what more can we do'? The board is focused on improving the governance of the Branch, we will maintain our diligent process when appointing key personnel to ensure the branch becomes a center for talent and excellence. To support the charities development and afford us a framework against which we can measure performance, the branch embarked on a process to develop a new organisational strategy to support the charities journey over the coming years.

At the heart of our charitable objectives are our volunteers. The Trustees acknowledge the significant part our volunteers play in our organisation; we see them all as heroes. Our volunteers are in integral part of our charity shop teams and deliver outstanding care and support in our Animal Care Centre.

It is our aim to represent the community we serve and provide volunteer opportunities at all levels. It is our aim to provide full training, as well as supporting wellbeing for people who may be isolated, struggle with work or social interaction.

Our vision is that we deliver a volunteer structure that represents the employed structure of the Branch, recognising the value of our volunteer community and the talent they can share with us.

### Financial instruments

Only relevant for incorporated charities



# **RSPCA Hull & East Riding Branch**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 December 2020**

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The trustees' annual report was approved on 30 September 2021 and signed on behalf of the board of trustees by:

Ms. R. Dymond  
Trustee

Treasurer

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 2020**

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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 2020, 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

30 September 2021

# RSPCA Hull & East Riding Branch

## Statement of Financial Activities

Year ended 31 December 2020

		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	453,402	453,402	741,914
Charitable activities	5	14,801	14,801	62,573
Other trading activities	6	110,201	110,201	344,244
Investment income	7	1,753	1,753	1,696
<b>Total income</b>		<u>580,157</u>	<u>580,157</u>	<u>1,150,427</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	111,864	111,864	178,667
Expenditure on charitable activities	9,10	165,387	165,387	314,110
<b>Total expenditure</b>		<u>277,251</u>	<u>277,251</u>	<u>492,777</u>
<b>Net income and net movement in funds</b>		<u>302,906</u>	<u>302,906</u>	<u>657,650</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,213,225	1,213,225	555,575
<b>Total funds carried forward</b>		<u>1,516,131</u>	<u>1,516,131</u>	<u>1,213,225</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 12 to 19 form part of these financial statements.

# RSPCA Hull & East Riding Branch

## Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	15	1,063,007	185,200
<b>Current assets</b>			
Stocks	16	816	816
Debtors	17	80,329	17,084
Cash at bank and in hand		385,131	1,025,096
		<u>466,276</u>	<u>1,042,996</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>13,152</u>	<u>14,971</u>
<b>Net current assets</b>		<u>453,124</u>	<u>1,028,025</u>
<b>Total assets less current liabilities</b>		<u>1,516,131</u>	<u>1,213,225</u>
<b>Net assets</b>		<u>1,516,131</u>	<u>1,213,225</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>1,516,131</u>	<u>1,213,225</u>
<b>Total charity funds</b>	20	<u>1,516,131</u>	<u>1,213,225</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2021, and are signed on behalf of the board by:

Ms. R. Dymond  
Trustee

Treasurer

Mr J. Saleh  
Trustee

Chairman

The notes on pages 12 to 19 form part of these financial statements.

# RSPCA Hull & East Riding Branch

## Statement of Cash Flows

Year ended 31 December 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income	302,906	657,650
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	17,614	17,614
Dividends, interest and rents from investments	(1,753)	(1,696)
Accrued expenses/(income)	3,385	(1,560)
<i>Changes in:</i>		
Trade and other debtors	(63,245)	3,217
Trade and other creditors	(5,204)	372
Cash generated from operations	<u>253,703</u>	<u>675,597</u>
Net cash from operating activities	<u>253,703</u>	<u>675,597</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	1,753	1,696
Purchase of tangible assets	(895,421)	(56,680)
Net cash used in investing activities	<u>(893,668)</u>	<u>(54,984)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(639,965)	620,613
<b>Cash and cash equivalents at beginning of year</b>	<u>1,025,096</u>	<u>404,483</u>
<b>Cash and cash equivalents at end of year</b>	<u>385,131</u>	<u>1,025,096</u>

The notes on pages 12 to 19 form part of these financial statements.

# **RSPCA Hull & East Riding Branch**

## **Notes to the Financial Statements**

**Year ended 31 December 2020**

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### **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 2020

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### 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 2020

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### 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 2020

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#### 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 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	73,031	73,031	66,222	66,222
<b>Legacies</b>				
Legacies	110,229	110,229	544,193	544,193
<b>Grants</b>				
Grants	270,142	270,142	131,499	131,499
	<u>453,402</u>	<u>453,402</u>	<u>741,914</u>	<u>741,914</u>

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Clough Road	<u>14,801</u>	<u>14,801</u>	<u>62,573</u>	<u>62,573</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	22,240	22,240	86,575	86,575
Shop income	<u>87,961</u>	<u>87,961</u>	<u>257,669</u>	<u>257,669</u>
	<u>110,201</u>	<u>110,201</u>	<u>344,244</u>	<u>344,244</u>

# RSPCA Hull & East Riding Branch

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Income from investments	<u>1,753</u>	<u>1,753</u>	<u>1,696</u>	<u>1,696</u>

### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of other trading activities - Shop costs	111,413	111,413	178,117	178,117
Costs of other trading activities - Membership schemes and social lotteries	<u>451</u>	<u>451</u>	<u>550</u>	<u>550</u>
	<u>111,864</u>	<u>111,864</u>	<u>178,667</u>	<u>178,667</u>

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Animal Care	157,166	157,166	300,678	300,678
Support costs	<u>8,221</u>	<u>8,221</u>	<u>13,432</u>	<u>13,432</u>
	<u>165,387</u>	<u>165,387</u>	<u>314,110</u>	<u>314,110</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Animal Care	157,166	1,943	159,109	305,735
Governance costs	<u>—</u>	<u>6,278</u>	<u>6,278</u>	<u>8,375</u>
	<u>157,166</u>	<u>8,221</u>	<u>165,387</u>	<u>314,110</u>

### 11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2020 £	Total 2019 £
Finance costs	<u>6,278</u>	<u>6,278</u>	<u>—</u>

# RSPCA Hull & East Riding Branch

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2020

#### 12. Net income

Net income is stated after charging/(crediting):

	<b>2020</b>	2019
	<b>£</b>	£
Depreciation of tangible fixed assets	17,614	17,614
Operating lease rentals	5,469	41,815
	<u>          </u>	<u>          </u>

#### 13. Staff costs

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

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	154,199	278,406
Social security costs	6,139	10,960
Employer contributions to pension plans	1,774	5,509
	<u>          </u>	<u>          </u>
	162,112	294,875
	<u>          </u>	<u>          </u>

The average head count of employees during the year was 22 (2019: 27).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 14. 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

#### 15. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>						
At 1 Jan 2020	579,107	70,008	19,969	18,231	625	687,940
Additions	895,421	–	–	–	–	895,421
<b>At 31 Dec 2020</b>	<u>1,474,528</u>	<u>70,008</u>	<u>19,969</u>	<u>18,231</u>	<u>625</u>	<u>1,583,361</u>
<b>Depreciation</b>						
At 1 Jan 2020	437,975	31,667	14,451	18,231	416	502,740
Charge for the year	11,101	5,157	1,200	–	156	17,614
<b>At 31 Dec 2020</b>	<u>449,076</u>	<u>36,824</u>	<u>15,651</u>	<u>18,231</u>	<u>572</u>	<u>520,354</u>
<b>Carrying amount</b>						
<b>At 31 Dec 2020</b>	<u>1,025,452</u>	<u>33,184</u>	<u>4,318</u>	<u>–</u>	<u>53</u>	<u>1,063,007</u>
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>

# RSPCA Hull & East Riding Branch

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 16. Stocks

	2020	2019
	£	£
Raw materials and consumables	<u>816</u>	<u>816</u>

### 17. Debtors

	2020	2019
	£	£
Trade debtors	—	4,400
Prepayments and accrued income	48,000	—
Other debtors	<u>32,329</u>	<u>12,684</u>
	<u>80,329</u>	<u>17,084</u>

### 18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	6,170	14,272
Accruals and deferred income	3,385	—
Social security and other taxes	<u>3,597</u>	<u>699</u>
	<u>13,152</u>	<u>14,971</u>

### 19. 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 £1,774 (2019: £5,509).

### 20. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
General funds	<u>1,213,225</u>	<u>580,157</u>	<u>(277,251)</u>	<u>1,516,131</u>

  

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

# RSPCA Hull & East Riding Branch

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,063,007	1,063,007
Current assets	466,276	466,276
Creditors less than 1 year	(13,152)	(13,152)
<b>Net assets</b>	<b>1,516,131</b>	<b>1,516,131</b>

  

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	185,200	185,200
Current assets	1,042,996	1,042,996
Creditors less than 1 year	(14,971)	(14,971)
<b>Net assets</b>	<b>1,213,225</b>	<b>1,213,225</b>

### 22. Analysis of changes in net debt

	At 1 Jan 2020 £	Cash flows £	At 31 Dec 2020 £
Cash at bank and in hand	1,025,096	(639,965)	385,131

# **RSPCA Hull & East Riding Branch**

## **Management Information**

**Year ended 31 December 2020**

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**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 2020

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	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	73,031	66,222
Legacies	110,229	544,193
Grants	270,142	131,499
	<u>453,402</u>	<u>741,914</u>
 <b>Charitable activities</b>		
Clough Road	<u>14,801</u>	<u>62,573</u>
 <b>Other trading activities</b>		
Fundraising events	22,240	86,575
Shop income	87,961	257,669
	<u>110,201</u>	<u>344,244</u>
 <b>Investment income</b>		
Income from investments	<u>1,753</u>	<u>1,696</u>
 <b>Total income</b>	<u><u>580,157</u></u>	<u><u>1,150,427</u></u>

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# RSPCA Hull & East Riding Branch

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2020

	2020 £	2019 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Opening stock	816	816
Purchases	451	550
Closing stock	816	816
Wages and salaries	57,390	115,193
Rent	42,600	42,600
Other establishment	11,423	20,324
	<u>111,864</u>	<u>178,667</u>
 <b>Expenditure on charitable activities</b>		
Wages and salaries	96,809	163,213
Employer's NIC	6,139	10,960
Pension costs	1,774	5,509
Operating leases	5,469	41,815
Rent	592	824
Rates and water	3,266	5,230
Light and heat	3,007	14,220
Repairs and maintenance	8,032	14,802
Insurance	91	617
Other establishment	2,880	3,322
Motor vehicle expenses	1,426	6,203
Other motor/travel costs	4,449	4,684
Legal and professional fees	5,670	9,047
Telephone	5,387	7,384
Other office costs	2,782	8,666
Depreciation	17,614	17,614
	<u>165,387</u>	<u>314,110</u>
 <b>Total expenditure</b>	<u>277,251</u>	<u>492,777</u>
 <b>Net income</b>	<u>302,906</u>	<u>657,650</u>



# RSPCA Hull & East Riding Branch

## Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

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	2020 £	2019 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Shop costs</b>		
Shop costs - opening stock	816	816
Shop costs - closing stock	(816)	(816)
Shop costs - wages and salaries	57,390	115,193
Shop costs - rent	42,600	42,600
Shop costs - other costs	11,423	20,324
	<u>111,413</u>	<u>178,117</u>
 <b>Costs of other trading activities - Membership schemes and social lotteries</b>		
Advertising	<u>451</u>	<u>550</u>
 <b>Costs of other trading activities</b>	<u><u>111,864</u></u>	<u><u>178,667</u></u>

# RSPCA Hull & East Riding Branch

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

Year ended 31 December 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Animal Care</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	96,809	163,213
Employer's NIC	6,139	10,960
Pension costs	1,774	5,509
Veterinary & animal welfare	5,469	41,815
Rates & water	3,266	5,230
Light & heat	3,007	14,220
Repairs & maintenance	8,032	14,802
Insurance	91	617
Cleaning	2,461	2,902
Motor vehicle expenses	1,426	6,203
Waste Disposal	4,449	4,684
Sundries	42	113
Telephone	5,387	7,384
Office costs	1,200	5,412
Depreciation	17,614	17,614
	<u>157,166</u>	<u>300,678</u>
<b><i>Support costs</i></b>		
Bank charges	592	824
Just giving costs	419	420
Gift aid costs	—	1,248
Card processing	932	2,565
	<u>1,943</u>	<u>5,057</u>
<b><i>Governance costs</i></b>		
Accountancy fees	2,748	5,166
Legal and other professional fees	1,280	900
Independent Examiner	1,600	1,620
PPE / Health & safety	650	689
	<u>6,278</u>	<u>8,375</u>
<b>Expenditure on charitable activities</b>	<u>165,387</u>	<u>314,110</u>