

Charity no. 205858

**Royal Society for the Prevention of  
Cruelty to Animals Bristol and District  
Branch**

**Report and Audited Financial Statements**

**31 December 2021**

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Reference and administrative details

For the year ended 31 December 2021

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<b>Charity number</b>	205858																						
<b>Registered office and operational address</b>	48 Albert Road St Philips Bristol BS2 0XA																						
<b>Trustees</b>	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Carley Betts</td><td>Appointed 29 April 2021 Resigned 31 March 2022</td></tr><tr><td>Caroline Copsey</td><td>Appointed 29 April 2021</td></tr><tr><td>Christopher Cowley</td><td></td></tr><tr><td>Steve Crossman</td><td></td></tr><tr><td>Linda Harper</td><td></td></tr><tr><td>Sue Lomax</td><td>Resigned 5 October 2021</td></tr><tr><td>Jonathan Parker</td><td></td></tr><tr><td>Helen Paterson</td><td></td></tr><tr><td>Sarah Richdon</td><td>Appointed 9 November 2021</td></tr><tr><td>Jane Snow</td><td>Appointed 29 April 2021</td></tr><tr><td>Tom Whittaker</td><td>Resigned 14 September 2021</td></tr></table>	Carley Betts	Appointed 29 April 2021 Resigned 31 March 2022	Caroline Copsey	Appointed 29 April 2021	Christopher Cowley		Steve Crossman		Linda Harper		Sue Lomax	Resigned 5 October 2021	Jonathan Parker		Helen Paterson		Sarah Richdon	Appointed 9 November 2021	Jane Snow	Appointed 29 April 2021	Tom Whittaker	Resigned 14 September 2021
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Linda Harper																							
Sue Lomax	Resigned 5 October 2021																						
Jonathan Parker																							
Helen Paterson																							
Sarah Richdon	Appointed 9 November 2021																						
Jane Snow	Appointed 29 April 2021																						
Tom Whittaker	Resigned 14 September 2021																						
<b>Bankers</b>	<table><tr><td>CAF 25 Kings Hill Avenue West Mailing Kent ME19 4JQ</td><td>Barclays Bank Plc 4-5 Southgate Street Bath BA1 1AQ</td></tr><tr><td>NatWest Bank plc 40 Queens Road Bristol BS8 1RF</td><td></td></tr></table>	CAF 25 Kings Hill Avenue West Mailing Kent ME19 4JQ	Barclays Bank Plc 4-5 Southgate Street Bath BA1 1AQ	NatWest Bank plc 40 Queens Road Bristol BS8 1RF																			
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NatWest Bank plc 40 Queens Road Bristol BS8 1RF																							
<b>Solicitors</b>	Stone King LLP 13 Queen Square Bath BA1 2HJ																						
<b>Auditors</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																						

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Deed and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Policies and objectives**

The object of the national Society (The Royal Society for the Prevention of Cruelty to Animals) is “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.”

The Mission Statement of our Branch is based upon the Society’s object and states that we are committed “to provide the best possible care for Bristol’s animals in need, treating them with the compassion and respect they deserve.”

The objects of our linked charity, the Bristol Dogs and Cats Home are “to promote kindness and prevent cruelty to animals by establishing and maintaining upon the land specified in the schedule hereto or upon other land in or near the City of Bristol a home, hospital or clinic for dogs, cats and other domestic animals in need of care or medical attention.”

Our current strategy that covers the period from 2020-24 details the main objectives and key activities that were identified to achieve these objectives.

The main objectives identified that cover the core areas of our work are:

#### **Welfare: we will**

1. Provide the best care for every animal in our care;
2. Provide the best support for people and their pets; and
3. Improve the quality of our premises for our animals and our people.

#### **Our people: we will**

4. Increase support for and from our volunteers; and
5. Support the mental, development and physical needs of our staff and volunteers.

#### **Our community: we will**

6. Promote our belief that people and pets are good for each other;
7. Generate more support from and engage more people with our charity through our communications; and
8. Provide the best experience for every supporter.

#### **Resourcing: we will**

9. Increase sources and levels of income targeting those fundraising activities delivering the best return on our investment; and
10. Sustain the optimum levels of resources, facilities, skills and expertise to deliver our mission in Bristol.

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

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Our activities for 2021 continued to be affected by the ongoing restrictions due to Covid-19, leading to ongoing disruption to our planned activities.

1. Provide the best care for every animal in our care.
  - With the support of a grant from the RSPCA South West Regional Board, we were able to continue to promote and provide low-cost or free cat neutering to those who were unable to afford to pay for the service elsewhere and for stray cats brought to us. We neutered 415 cats during the year;
  - We implemented a more cost-effective outsourced out of hours emergency veterinary service for nights and weekends, allowing us to focus more of our time and funds on the care and rehabilitation of the animals in our care; and
  - We increased the number of animal care staff and volunteers working in the evening and extended their working hours until 10pm to ensure our animals receive more care.
2. Provide the best support for people and their pets.
  - We continued to provide our outreach clinics at Lawrence Weston and Knowle West when lockdown restrictions permitted. The clinic team kept in contact with phone consultations and ensured medication continued to be delivered when it was not possible to hold face-to-face consultations; and
  - A new outreach clinic site has been secured in Filwood as the Knowle West community centre is closing in early 2022. We have also started to try to secure additional funding to extend our outreach programme more widely across the city.
3. Improve the quality of our premises for our animals and our people.
  - We started work on reconfiguring some of our dog kennels to create more suitable accommodation for our larger dogs and create a new outdoor exercise area for them to play in; and
  - We completed work on a new accessible adoption suite with the support of grants from Battersea Dogs and Cats Home and Animal Friends. This has allowed us to introduce people to their potential new pets in a larger more comfortable environment.
4. Increase support for and from our volunteers.
  - Despite the challenges of Covid-19 lockdown restrictions, we recruited 47 new volunteers and many additional new roles from volunteer animal care assistants to reception volunteers and fundraising volunteers; and
  - We published an updated volunteer handbook and carried out a volunteer satisfaction survey which will help inform what more we can do for our volunteers in the future.
5. Support the mental, development and physical needs of our staff and volunteers.
  - Our employee assistance programme offers confidential support for employees and their families and we continued to promote this during the year given the extra issues caused by Covid-19;
  - We provided enhanced sick pay for most of the year so our staff continued to be paid when they were off either ill or isolating due to Covid-19; and
  - Line managers were asked to ensure that wellbeing checks were introduced at both regular one-to-one meetings as well as at appraisals.

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

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#### **For the year ended 31 December 2021**

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6. Promote our belief that people and pets are good for each other.
  - We launched a survey at the end of the year to capture data on the impact of their pets on their wellbeing. This data will be published in a report in 2022 and the findings used to inform our future activities.
7. Generate more support from and engage more people with our charity through our communications.
  - New promotional leaflets were designed and distributed to publicise our cause;
  - Working with We are Halo as part of their Charity of the Year partnership, we developed a digital strategy to increase brand awareness; and
  - Social media posts and donations were increased during the year and plans were put in place to increase the number of email contacts on our database.
8. Provide the best experience for every supporter.
  - Supporter 'journeys' were agreed and implemented during the year so that our supporters know the value and impact of their contributions to the charity;
  - Our website will be refreshed in 2022, but changes were made throughout the year to improve its performance and usability; and
  - Plans to introduce new processes to capture feedback data from our supporters were put on hold to focus on other priorities.
9. Increase sources and levels of income targeting those fundraising activities delivering the best return on our investment.
  - Legacy income continues to be the main source of income for the charity;
  - New regular giving products were successfully introduced during the year and appeal income was ahead of target;
  - A part-time corporate fundraiser was appointed in the last half of the year to help diversify income in this area. Corporate volunteering has been severely impacted by lockdown restrictions resulting in significantly reduced income in the past two years; and
  - A number of sources of income such as general donations, events and community fundraising continued to be adversely impacted by the effects of Covid-19 and lockdown restrictions.
10. Sustain the optimum levels of resources, facilities, skills and expertise to deliver our mission in Bristol.
  - Our veterinary services were restructured in 2021, transferring overnight and weekend care of injured animals to an outsourced local veterinary facility. This has resulted in us being able to maintain consistently high standards of animal care at significantly lower costs, allowing us to direct our resources more effectively; and
  - Following the departure of the CEO at the end of 2020, trustees are currently recruiting for a replacement and hope to have appointed a successor before mid-2022.

We also sustain our commitment to deliver care for animals in need in support of the Society's objectives and our mission statement by:

- Providing veterinary care and preventative health treatment for companion animals whose owners are unable to afford private veterinary fees through our outreach programme, as well as veterinary care for stray animals and wildlife;

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Report of the trustees

#### For the year ended 31 December 2021

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- Taking in domestic animals of all kinds to our Animal Home, giving priority to those in urgent need where their current situation makes them vulnerable to suffering. This may include stray animals as well as those subjected to cruelty or neglect. Having removed animals to a safer environment our objective is then to do all we can to find them new homes with caring owners; and
- Providing information and advice to the public on all animal welfare issues, promoting responsible pet ownership and campaigning for improvements in the welfare of both owned and unowned animals, including wildlife.

#### Commitment to public benefit

Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our charitable aims and objectives and in preparing the new strategy. While trustees believe that all activities to prevent cruelty to and enhance the wellbeing of animals also benefit the public, they have identified the following activities in particular that demonstrate our commitment to public benefit:

- a) Taking responsibility for a sick or injured animal free of charge, if the owner agrees to sign the animal over to us;
- b) Working with Bristol City Council to provide care and rehoming facilities for stray dogs;
- c) Taking responsibility for animals whose owners are no longer able to care for them;
- d) Providing free outreach clinics and access to telephone advice for those members of the public unable to pay fees;
- e) Providing free education on animal welfare to veterinary students, schools and groups across Bristol; and
- f) Supporting the RSPCA Inspectorate.

### ACHIEVEMENTS AND PERFORMANCE

#### Our Animal Home

##### Activity Summary

Activity	Total Animals	Dogs	Cats	Rabbits	Other animals
Animals taken in	679	236	280	32	131
Rehomed	293	65	126	17	85

Activity during the year continued to be affected by the lockdown restrictions due to Covid-19. We remained open for emergencies throughout the year, but we were forced to restrict public visits for most of the year, impacting our ability to rehome as many animals as in previous years.

We increased the amount of time our team gets to spend with the animals in our care by changing shift patterns so more staff and volunteers work till later into the evening.

We rehomed 293 animals during the year – this was a 32% increase compared to 2020 but still well below the levels of 2019 of 523 animals rehomed.

We have seen an increase in the number of dogs being taken into our care with more severe behavioural issues throughout the year, resulting in longer stays for dogs before they are suitable for rehoming. This is resulting in longer waiting lists for people who want to sign over their animals to us.

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#### Our Clinic

##### Activity Summary

Activity	Total	Dogs	Cats	Other
Consultations/examinations (all work types)	2,773	939	1,482	352
Neutering	542	78	415	49
Other Surgical procedures	147	89	52	6
Inpatients per 24hrs (all work types)	5,464	328	4,827	309
Outreach Clinic examinations/consultations	1,151	517	571	63
Microchipping	296	27	234	35
RSPCA Inspectorate Support (Examinations/Reports/Court etc. Hours)	86			
Wildlife Admissions	724			

We outsourced our overnight and weekend veterinary service to a local provider from March 2021. This has been a great success, providing us with a more cost-effective way to continue to provide 24/7 care to animals in need.

We kept our outreach clinics running as much as possible during 2021. We have recently secured a new site at Filwood to run our weekly clinic as the Knowle West site will be closing in early 2022. At the end of the year we partnered with Bristol PAWS to run vaccination clinics at the Lawrence Weston site.

We continued to support the RSPCA Inspectorate; examining welfare cases, providing advice and preparing for and attending crown court cases.

With support of a grant from the RSPCA Regional Board, we were able to increase the level of cat neutering offered during the year. 415 cats were neutered during the year compared to 175 in 2020.

## FUNDRAISING AND COMMUNICATIONS

### Fundraising

Our fundraising activities continued to be disrupted during the year due to Covid-19 restrictions, with general donations and events most affected as we were unable to allow visitors on site for large parts of the year. Our fundraising income included legacies of just over £1.4 million (including accrued legacies of £325k) which reflects our continuing reliance on legacy income (over 75% of total income for 2021). We are extremely grateful for the generosity of people and their families willing to support us with legacies to enable us to carry out our work. In addition to this, our supporters continued to generously donate to our appeals and our corporate supporters continued to fundraise on our behalf despite having limited opportunities to visit us.

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#### For the year ended 31 December 2021

The table below highlights some of the non-legacy contributions so generously provided by our volunteers, staff individual and corporate supporters:

Our Fundraisers / donors	Event / Activity	Funds raised £ / resources donated
Members and supporters	Appeals and donations	£84,932
Regular donors	Regular giving schemes	£32,651
Event volunteers and supporters	Events	£17,522
Volunteer fundraisers	Community fundraising	£12,940
Corporate supporters	Corporate donations	£18,091
Corporate supporters	Free services provided	Will writing, digital consultancy and free advertising

#### Fundraising compliance

We sustain our commitment to working with the Fundraising Regulator and the Fundraising Preference Service (FPS).

Specific assurances in response to current SORP requirements are provided as follows:

1. Our fundraising approach is based on the budgeted needs identified and approved by the board of trustees at the beginning of the financial year. We employ a small team of professional fundraisers to deliver the targets and initiatives set each year. Each member of the team receives regular training in compliance requirements and fundraising standards. We pursue a variety of fundraising activities throughout each twelve month period and seek to involve suitably trained volunteers in many activities. We undertake public collections, run events, place collection tins in local retail outlets as well as running appeals and challenge activities to raise funds and awareness for our cause. The majority of our funds are received as legacies or fees from our veterinary and rehoming services;
2. We do not employ any third party fundraising agencies or have activities carried out on our behalf by commercial participators;
3. We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf;
4. We monitor fundraising activities by others in aid of our cause by ensuring that everyone volunteering to fundraise for us does so 'in aid' of us. Such fundraisers are also given guidance on best fundraising practice, and supplied with a specific logo stating that they are fundraising 'in aid of Bristol A.R.C.' to use with any materials that they create. During street or bucket collections, all volunteers are informed of the expected fundraising behaviour and policies;
5. We received no complaints about our fundraising activities during 2021 and did not receive any suppression requests through the Fundraising Preference Service; and
6. In order to protect vulnerable people with regard to our fundraising activities all members of our Fundraising and Communications Team understand the requirements of the Institute of Fundraising Guidelines on 'Treating Donors Fairly' and this forms part of new staff inductions. This information has also been used to inform our policy on vulnerable donors, and we are monitoring the availability of further training opportunities.



## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Report of the trustees

#### For the year ended 31 December 2021

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Ongoing work to implement the requirements of the General Data Protection Regulations continued during the year. Trustees continue to keep a close eye on our supporter engagement activities and ensure we meet the expectations of the public in terms of our use and accountability for the information they choose to provide to us.

#### Financial review

Total income for the year was £1.9 million which was a 17% increase compared to 2020 income (£1.6 million). The increase was mainly due to increased legacy income, £1.4 million, compared to £1 million in 2020. Donation income decreased by almost £100k, mainly due to a reduction in appeal income when compared to 2020 which was higher than normal due to the amazing response from our supporters to our Covid-19 emergency appeal.

Expenditure decreased by 19% to £1.5 million (£1.85 million – 2020). The main savings were in staff costs which were almost 30% lower than in 2020 due to the vacant CEO post and the decision to outsource our out of hours veterinary services. There were no other significant variations in expenditure.

Our investment portfolio ended the year with a £141k gain overall following a strong recovery in the last quarter of the year (£5k gain – 2020), with dividend income performing better than expected.

Overall, net income for the year was £518k (2020 – net expenditure £242k) which was a £902k improvement on budget. This was achieved with significantly increased legacy income compared to budget, but also with staff cost reductions achieved across the organisation during the year.

#### Reserves policy

The aim of the policy is to reflect the trustees' objective of maintaining a sound financial base for the charity that enables both stability and growth. To achieve this, the trustees seek to manage the charity's financial reserves in accordance with the policy and the requirements of the charity's risk management strategy.

The charity will hold financial reserves in accordance with the following structure:

1. A sum equal to six months' operating costs will be held for use as 'working capital' to cover day to day operational management.  
**As at December 2021 this equates to £750k.**
2. A sum that is held to provide for significant capital projects. The current organisational strategy has identified the need for the charity to secure and develop a new rehoming site. A decision was taken during the year to delay progressing this for five years due to the ongoing financial impact of Covid-19 on the charity and smaller capital improvements to the current site have been identified to complete in the next year. The purpose of the new site will be to improve the quality of care provided to animals ready for rehoming and the experience of visitors to the site, including supporters and potential adopters.  
**As at December 2021 the reserves held for significant capital projects is £1.5m.**
3. A balancing sum that will be held to mitigate up to 2 years' bad performance on legacies. Legacies currently make up over 70% of the charity's income and a low level of receipts in any one year would present a significant risk to the operation of the charity.  
**As at December 2021 this amounts to £300k.**

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Report of the trustees

#### For the year ended 31 December 2021

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4. Buildings and equipment used to provide our core rehoming and clinic services are classified as designated funds and represented in fixed assets.  
**As at December 2021 this amounts to £2.3m.**

The specific sums held will be quantified annually together with any changes to the charity's risk management profile and represented in the accounts in accordance with the structure noted above.

The trustees intend to sustain the level of reserves to ensure that they can meet all these contingencies with the aim of continuing the commitments to animal welfare the charity has taken responsibility for. It is the intention of the trustees to review this policy and agree any revisions at the April trustee meeting every year.

#### Risk management

The trustees are responsible for identifying and managing the major risks facing the charity that might significantly alter or undermine the capacity of the charity to fulfil its objectives. Risks are classified in the headings below in a risk management register that is regularly reviewed by senior managers and by trustees at board meetings.

The major risks to which the charity is exposed, as identified by the trustees is summarised under five headings in the risk register as follows:

- **Governance** e.g. organisational structure, skills base, key staff, trustee recruitment, retention and expertise.
- **Operational** e.g. animal welfare, commercial contracts, staff welfare and HR, asset security, health and safety, IT systems.
- **Financial** e.g. investments, cash, debtors, fraud, fund raising, legacies.
- **Reputation and external factors** e.g. online profile, media interest, relations with supporters / funders / clients / other animal welfare charities / professional bodies and the effect of changes in e.g. government policies.
- **Compliance** e.g. legal obligations, licence conditions, charity regulations, Data Protection and fundraising regulations, RSPCA rules.

During the year, trustees and the Senior Management Team kept the impact of Covid-19 in terms of both health and safety as well as the impact to all other areas of the charity under close scrutiny. Risk assessments were updated to reflect Government guidance and for each board meeting.

All other risks were reviewed on a regular basis throughout the year, with an updated risk register being presented and approved by trustees at least four times annually.

As a result of the review trustees confirmed that they are satisfied with arrangements for managing the risks identified and are currently satisfied with the risk scores for each area.

#### Remuneration and expenses

The board of trustees have overall responsibility for ensuring the charity delivers its objectives in full compliance with relevant legislation and related guidance from the Charity Commission. The board delegates responsibility for the day-to-day operations of the charity to the senior management team. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 9 to the accounts.

The pay of the senior staff is reviewed annually.

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

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##### **Related party relationships**

Each trustee now completes a register of interests and related party transactions; this register is updated annually and whenever any relevant changes occur.

The charity is guided by national policy as stated by the national RSPCA. In the furtherance of its aims, it also has relationships with other animal welfare charities, professional bodies, local authorities and the Royal College of Veterinary Surgeons. Through its clinic, the charity occasionally works with the other private vet practices within the Branch area concerning developments in animal welfare practice.

In addition, the charity works in partnership with other charities including Street Vet to support animals whose owners are in housing crisis. Through its animal home, the charity works with Bristol City Council to manage the welfare and care of stray dogs in Bristol and liaises with RSPCA and other animal welfare centres to locate appropriate rehoming opportunities for animals in its care.

##### **Principal funding**

The trustees recognise that the charity's two main areas of funding are legacies and Rescue Centre fees (including fees from our veterinary clinic and rehoming activities). Legacy income is unpredictable and varies from year to year; in 2021 the total amount received was £1.4m. The fees generated by the Animal Rescue Centre were £147k, and other sources of income totalled £307k.

The ten-year average for legacy receipts is circa £1.22m p/a. This has resulted in the creation of a strong investment portfolio and a review of the charity's policy as set out below.

##### **Material investment policy**

The trustees wish to pursue an investment strategy of diversified assets predominately including Government bonds and other fixed interest securities, UK and overseas shares, property and cash deposits, but not excluding alternative investments that may use derivatives for hedging purposes, private equity, commodities and foreign currencies.

Providing an income from the designated investments is a primary objective for supplementing the charity's other sources of income. The capital value of the investment portfolio should be maintained in real terms, after allowing for the effects of inflation, over the medium to long term, commensurate with the level of risk the trustees deem necessary in achieving these objectives.

The Investment Manager is required to provide half yearly reports to include, portfolio valuation of all investments held, detailed transaction and income statements, investment review and commentary. Each year, statements provide accounting information of all tax deducted from income received. Additionally, each year the Investment Manager presents their investment portfolio review to the trustees and ad hoc valuations are available upon request with electronic versions online.

The trustees are required to review the Investment Policy Statement each year. Any change in policy or the investment objectives is conveyed to and agreed with the Investment Manager on a timely basis. At the December board meeting, it was agreed that withdrawals from the portfolio during 2021 would be returned once cashflow allowed in early 2022. The current policy includes strict guidelines on the type of investments the trustees believe to be compatible with the ethical position of the charity including avoidance of investments in companies involved in animal testing.

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Report of the trustees**

**For the year ended 31 December 2021**

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#### **STRATEGY PLAN ACTIVITIES 2022**

2022 is our 135<sup>th</sup> anniversary and trustees plan to continue the activities outlined, and subject to sufficient funding, these will include:

##### **2022 Our Animal Home activities will include:**

- Providing shelter and re-homing services for abandoned and unwanted companion animals;
- Continuing to take in and care for stray animals as required and remain the main kennels for Bristol City Dog Warden Services under our contract with Bristol City Council;
- Continuing to improve behavioural training standards and the welfare of animals in our care and enhance their potential of finding a new home; and
- Capturing more details and statistics on the welfare of our animals so we can analyse trends and plan future needs.

##### **2022 Our Clinic activities will include:**

- Continuing to provide expert veterinary care for all the animals passing through our Animal Home;
- A daytime veterinary service for sick and injured stray pets;
- A daytime service for emergency wildlife casualties;
- Providing animal welfare expertise in supporting the RSPCA Inspectorate;
- Provision of low cost neutering schemes for Bristol;
- Working with partners to deliver more economically sustainable out of hours veterinary services; and
- Securing funding to increase the number of outreach veterinary clinics we run weekly in local communities.

##### **2022 Bristol Animal Rescue Centre activities will include:**

- Continuing to increase support and opportunities for volunteers to engage with us across all our activities;
- Improve brand awareness of the charity and increase number of supporters through our 135<sup>th</sup> anniversary planned activities;
- Develop new website to meet the needs of our supporters; and
- Sustaining and growing promotion of our cause via our online profiles and website as well as targeted events across the City.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The Bristol and District Branch (charity number: 205858) was originally formed under the title of The Bristol and Clifton Branch in 1842 as an unincorporated body. The Charity Commissioners granted a certificate of incorporation of the trustees of the charity by the name of "The Incorporated Trustees of the RSPCA – Bristol and District Branch". The certificate was issued on 13 April 2006. The branch is governed in accordance with the rules set by the national charity the Royal Society for the Prevention of Cruelty to Animals.

Bristol Dogs and Cats Home is governed by a Scheme set up on 4 December 1953 by an order of the Charity Commission. On 27 June 2012 a resolution was passed that "The Bristol Dogs and Cats Home Trust" ("the Trust") be constituted as the managing trustee of Bristol Dogs and Cats Home ("the Home").

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Report of the trustees**

#### **For the year ended 31 December 2021**

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The Branch and the Home are registered with the Charity Commission for England and Wales as linked charities sharing the same number.

In January 2018, the two charities adopted the working names of Bristol Animal Rescue Centre (Bristol A.R.C.) to enable them to promote their charitable activities on behalf of Bristol's animals more effectively to the public.

#### **Governance**

The trustees will continue to monitor closely the financial operations of the charity with the CEO and senior management team and seek the professional guidance of the charity's professional financial and investment advisors.

Ongoing monitoring will also continue to ensure compliance for our fundraising and communication activities. Trustees are also being offered more opportunities to attend training courses on governance and other relevant subjects that are provided at little or no charge by our professional advisors and Bristol charity support organisations.

#### **Recruitment and training of trustees**

The managing trustees are the Incorporated Trustees of the RSPCA Bristol and District Branch. The board of trustees is elected every year from the members of the RSPCA Bristol Branch at the Annual General Meeting of the Branch. The board must consist of not less than five or more than fourteen elected by the members, plus 3 co-opted trustees are allowed at any one time. It is a requirement that trustees have been members of the Branch for 3 months or more.

Each year, trustees review the skills and experience the board requires. Role descriptions for new trustees are drafted with reference to the results of this review and advertised widely on line. Supporters of the charity who express an interest in the trusteeship are initially offered the opportunity to visit the charity and meet with the Chairman and CEO to discuss the role and responsibilities of the trusteeship in relation to the charity's activities. If appropriate, they are then invited to attend a number of board meetings as observers.

The directors of the Trust are the Branch trustees.

An information pack containing Charity Commission CC3, RSPCA Animal Welfare Policies, and Guidelines for Branch trustees and other relevant information is provided for each trustee. In addition, all new trustees spend up to two days at the charity's Albert Road HQ meeting with senior managers, touring the site and being introduced to staff. Trustees are also provided with full copies of the current strategy plan, annual report and accounts and meeting minutes. Information is provided about trustee training days organised both internally and by external providers.

#### **STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Report of the trustees**

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The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Auditors**

Godfrey Wilson Limited were re-appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 April 2022 and signed on their behalf by

*Chris Cowley*

Chris Cowley - Chairman

## **Independent auditors' report**

### **To the members of**

#### **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

##### **Opinion**

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent auditors' report**

### **To the members of**

#### **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



## **Independent auditors' report**

### **To the members of**

#### **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Independent auditors' report**

**To the members of**

**Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Godfrey Wilson Limited*

Date: 26 April 2022

### **GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Statement of financial activities

For the year ended 31 December 2021

	Notes	Restricted £	Unrestricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies	3	11,080	1,663,606	<b>1,674,686</b>	1,397,252
Charitable activities	4	23,150	110,657	<b>133,807</b>	135,751
Other trading activities	5	-	29,257	<b>29,257</b>	34,746
Investments	6	-	40,443	<b>40,443</b>	36,022
<b>Total income</b>		<u>34,230</u>	<u>1,843,963</u>	<u><b>1,878,193</b></u>	<u>1,603,771</u>
<b>Expenditure on:</b>					
Raising funds		-	260,384	<b>260,384</b>	254,723
Charitable activities		<u>19,184</u>	<u>1,222,384</u>	<u><b>1,241,568</b></u>	<u>1,596,406</u>
<b>Total expenditure</b>	8	<u>19,184</u>	<u>1,482,768</u>	<u><b>1,501,952</b></u>	<u>1,851,129</u>
Net gains on investments		<u>-</u>	<u>141,428</u>	<u><b>141,428</b></u>	<u>5,471</u>
<b>Net income / (expenditure)</b>	9	15,046	502,623	<b>517,669</b>	(241,887)
Transfers between funds		<u>(16,827)</u>	<u>16,827</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(1,781)	519,450	<b>517,669</b>	(241,887)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>16,161</u>	<u>4,488,865</u>	<u><b>4,505,026</b></u>	<u>4,746,913</u>
<b>Total funds carried forward</b>		<u><u>14,380</u></u>	<u><u>5,008,315</u></u>	<u><u><b>5,022,695</b></u></u>	<u><u>4,505,026</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the accounts.

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Balance sheet

As at 31 December 2021

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible assets	12		<b>2,292,619</b>	2,348,469
Investments	13		<b><u>1,588,761</u></b>	<u>1,661,946</u>
			<b>3,881,380</b>	4,010,415
<b>Current assets</b>				
Stock	14	<b>20,391</b>		54,154
Debtors	15	<b>833,564</b>		246,492
Cash at bank and in hand		<b><u>387,604</u></b>		<u>306,138</u>
		<b>1,241,559</b>		606,784
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	16	<b><u>(100,244)</u></b>		<u>(112,173)</u>
<b>Net current assets</b>			<b><u>1,141,315</u></b>	<u>494,611</u>
<b>Net assets</b>	17		<b><u><u>5,022,695</u></u></b>	<u><u>4,505,026</u></u>
<b>Funds</b>	18			
Restricted funds			<b>14,380</b>	16,161
Unrestricted funds				
Designated funds			<b>4,092,619</b>	3,648,469
General funds			<b><u>915,696</u></b>	<u>840,396</u>
<b>Total charity funds</b>			<b><u><u>5,022,695</u></u></b>	<u><u>4,505,026</u></u>

Approved by the trustees on 25 April 2022 and signed on their behalf by

*Chris Cowley*

Chris Cowley - Chairman

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Statement of cash flows

For the year ended 31 December 2021

	2021 £	2020 £
<b>Cash used in operating activities:</b>		
Net movement in funds	517,669	(241,887)
<i>Adjustments for:</i>		
Depreciation charges	91,200	92,156
(Gains) / losses on investments	(141,428)	(5,471)
Dividends, interest and rents from investments	(40,443)	(36,022)
Investment management fees	14,904	14,558
Decrease / (increase) in stock	33,763	5,597
Decrease / (increase) in debtors	(587,072)	249,672
Increase / (decrease) in creditors	(11,929)	(737)
<b>Net cash used in operating activities</b>	<b>(123,336)</b>	<b>77,866</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	40,443	36,022
Investment management fees	(14,904)	(14,558)
Purchase of tangible fixed assets	(35,350)	(7,770)
Proceeds from the sale of investments	844,008	602,293
Purchase of investments	(637,745)	(618,363)
<b>Net cash provided by investing activities</b>	<b>196,452</b>	<b>(2,376)</b>
<b>Increase in cash and cash equivalents in the year</b>	<b>73,116</b>	<b>75,490</b>
Cash and cash equivalents at the beginning of the year*	335,813	260,323
<b>Cash and cash equivalents at the end of the year*</b>	<b>408,929</b>	<b>335,813</b>
 * Cash and cash equivalents comprises:		
Cash at bank and in hand	387,604	306,138
Cash held in investments	21,325	29,675
<b>Total cash</b>	<b>408,929</b>	<b>335,813</b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Notes to the financial statements**

**For the year ended 31 December 2021**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These financial statements consolidate the results of the Bristol and District Branch of the Royal Society for the Prevention of Cruelty to Animals and those of the Bristol Dogs and Cats Home which are linked charities.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have completed a full strategic financial review since the start of the pandemic and consider that sufficient income generating and cost saving measures have been put in place to minimise the impact on the charity and there are sufficient cash reserves in place to mitigate against further decline in funding. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Notes to the financial statements

For the year ended 31 December 2021

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#### 1. Accounting policies (continued)

##### c) Income (continued)

Charitable activities income generated through clinic and rehoming fees are recognised at point of sale. Retail shop and rental income is also recognised at point of sale with general fundraising income being recognised at point of receipt.

##### d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Donated goods are recognised at the point of donation where the value is measurable, otherwise they are recognised at the point of sale and at the actual value realised for the sale of the goods.

##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. Investment income and gains and losses are allocated to unrestricted funds.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is partially exempt and irrecoverable VAT is allocated across cost categories using the support cost allocation basis set out in note 1h.

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Notes to the financial statements

For the year ended 31 December 2021

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#### 1. Accounting policies (continued)

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, being the proportion of staff costs:

	2021	2020
Raising funds	16.7%	10.3%
Charitable activities	83.3%	89.7%

The cost of raising funds includes investment management fees.

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	straight line over expected useful life (50 years)
Motor vans and equipment	straight line over 4 - 5 years
Freehold land	not depreciated

Items of equipment are capitalised where the purchase price exceeds £2,000.

##### j) Listed investments

Investments in quoted shares, traded bonds and similar investments are measured initially at cost and subsequently at fair value (their market value). The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

##### k) Investment property

Investment property is property held for sale to generate income for the charity. It is held at fair value at the reporting date.

##### l) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

##### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



## **Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch**

### **Notes to the financial statements**

**For the year ended 31 December 2021**

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#### **1. Accounting policies (continued)**

##### **o) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **p) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

##### **q) Pension costs**

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### **r) Operating leases**

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

##### **s) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

##### **Depreciation**

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
<b>Income from:</b>			
Donations and legacies	20,944	1,376,308	<b>1,397,252</b>
Charitable activities	4,785	130,966	<b>135,751</b>
Other trading activities	-	34,746	<b>34,746</b>
Investments	-	36,022	<b>36,022</b>
<b>Total income</b>	<b>25,729</b>	<b>1,578,042</b>	<b>1,603,771</b>
<b>Expenditure on:</b>			
Raising funds	-	254,723	<b>254,723</b>
Charitable activities	11,439	1,584,967	<b>1,596,406</b>
<b>Total expenditure</b>	<b>11,439</b>	<b>1,839,690</b>	<b>1,851,129</b>
Net gains on investments	-	5,471	<b>5,471</b>
<b>Net income / (expenditure)</b>	<b>14,290</b>	<b>(256,177)</b>	<b>(241,887)</b>
Transfers between funds	(7,770)	7,770	-
<b>Net movement in funds</b>	<b>6,520</b>	<b>(248,407)</b>	<b>(241,887)</b>

### 3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Donations	11,080	222,058	<b>233,138</b>
Legacies	-	1,415,658	<b>1,415,658</b>
Grants	-	7,054	<b>7,054</b>
Gift aid	-	18,836	<b>18,836</b>
<b>Total donations and legacies</b>	<b>11,080</b>	<b>1,663,606</b>	<b>1,674,686</b>

#### Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Donations	20,944	235,367	256,311
Legacies	-	1,005,436	1,005,436
Grants	-	93,859	93,859
Gift aid	-	41,646	41,646
<b>Total donations and legacies</b>	<b>20,944</b>	<b>1,376,308</b>	<b>1,397,252</b>

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Subsidised vet fees	-	27,641	<b>27,641</b>
RSPCA income	-	23,959	<b>23,959</b>
Adoptions	-	26,265	<b>26,265</b>
Dog warden income	-	30,042	<b>30,042</b>
Grants	23,150	2,750	<b>25,900</b>
<b>Total charitable activities</b>	<b>23,150</b>	<b>110,657</b>	<b>133,807</b>

### Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Subsidised vet fees	-	43,417	43,417
RSPCA income	-	41,142	41,142
Adoptions	-	21,785	21,785
Dog warden income	4,785	16,372	21,157
Grants	-	8,250	8,250
<b>Total charitable activities</b>	<b>4,785</b>	<b>130,966</b>	<b>135,751</b>

### 5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Other fundraising income	-	4,349	<b>4,349</b>	1,155
Shop income	-	5,680	<b>5,680</b>	6,280
Sundry rental income	-	19,228	<b>19,228</b>	27,311
<b>Total other trading activities</b>	<b>-</b>	<b>29,257</b>	<b>29,257</b>	<b>34,746</b>

All income from other trading activities in the prior year was unrestricted.

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Notes to the financial statements

For the year ended 31 December 2021

#### 6. Investment income

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Dividends received	-	33,251	<b>33,251</b>	28,054
Interest received	-	<u>7,192</u>	<u><b>7,192</b></u>	<u>7,968</u>
<b>Total investment income</b>	<u>-</u>	<u><b>40,443</b></u>	<u><b>40,443</b></u>	<u><b>36,022</b></u>

All investment income in the prior year was unrestricted.

#### 7. Government grants

The charity receives government grants, defined as funding from Bristol City Council and under the Coronavirus Job Retention Scheme to fund charitable activities. The total value of such grants in the year ending 31 December 2021 was £7,054 (2020: £93,859). There are no unfulfilled conditions or contingencies attaching to these grants.

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 8. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 10)	131,645	658,566	144,583	934,794
Rehoming centre costs	-	161,647	-	161,647
Clinic costs	-	105,378	-	105,378
Printing and design	8,818	-	-	8,818
Communications	-	-	12,605	12,605
Subscriptions, licences and charges	2,445	-	1,321	3,766
Travel and subsistence	2,272	-	6,075	8,347
Room hire and event costs	2,129	-	-	2,129
Goods for resale costs	6,150	-	-	6,150
Fundraising costs	7,896	-	-	7,896
Premises and maintenance costs	34,064	-	51,717	85,781
Website and database development	-	-	6,792	6,792
Investment management costs	14,904	-	-	14,904
Insurance	-	-	8,681	8,681
Audit and accountancy	-	-	6,500	6,500
Professional and legal	-	-	13,344	13,344
Depreciation	-	65,537	25,663	91,200
HR, training and development costs	-	-	8,559	8,559
Irrecoverable VAT	-	-	14,580	14,580
Miscellaneous costs	-	-	81	81
<b>Sub-total</b>	<b>210,323</b>	<b>991,128</b>	<b>300,501</b>	<b>1,501,952</b>
Allocation of support and governance costs	50,061	250,440	(300,501)	-
<b>Total expenditure</b>	<b>260,384</b>	<b>1,241,568</b>	<b>-</b>	<b>1,501,952</b>

Total governance costs were £25,440 (2020: £25,020), which includes audit fees, governance-related legal and professional fees and staff salaries related to governance activities.

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 8. Total expenditure

#### Prior year comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 10)	111,525	974,830	239,204	<b>1,325,559</b>
Rehoming centre costs	-	121,645	-	<b>121,645</b>
Clinic costs	-	111,530	-	<b>111,530</b>
Printing and design	5,441	-	-	<b>5,441</b>
Communications	-	-	1,344	<b>1,344</b>
Subscriptions, licences and charges	2,133	-	1,611	<b>3,744</b>
Travel and subsistence	1,036	-	5,182	<b>6,218</b>
Room hire and event costs	98	-	-	<b>98</b>
Goods for resale costs	9,600	-	-	<b>9,600</b>
Fundraising costs	16,284	-	-	<b>16,284</b>
Premises and maintenance costs	57,057	-	48,965	<b>106,022</b>
Website and database development	-	-	3,115	<b>3,115</b>
Investment management costs	14,558	-	-	<b>14,558</b>
Insurance	-	-	8,683	<b>8,683</b>
Audit and accountancy	-	-	6,300	<b>6,300</b>
Professional and legal	-	-	1,398	<b>1,398</b>
Depreciation	-	65,065	27,091	<b>92,156</b>
HR, training and development costs	-	-	5,355	<b>5,355</b>
Irrecoverable VAT	-	-	11,957	<b>11,957</b>
Miscellaneous costs	-	-	122	<b>122</b>
<b>Sub-total</b>	<b>217,732</b>	<b>1,273,070</b>	<b>360,327</b>	<b>1,851,129</b>
Allocation of support and governance costs	36,991	323,336	(360,327)	-
<b>Total expenditure</b>	<b>254,723</b>	<b>1,596,406</b>	<b>-</b>	<b>1,851,129</b>

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

### For the year ended 31 December 2021

#### 9. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	91,200	92,156
Operating lease payments	81,431	82,502
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	6,600	6,300

#### 10. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	849,046	1,192,816
Social security costs	55,095	93,885
Pension costs	30,653	38,858
	934,794	1,325,559

Total redundancy and termination payments included in the 2020 figures are £75,402.

The number of higher paid employees was:

	2021 No.	2020 No.
Band £70,001 to £80,000	-	1

The key management personnel of the charity comprise the Trustees, Chief Executive Office, Clinic Manager, Finance Manager, Fundraising & Communications Manager, General Manager and Rehoming Centre Manager. The total employee benefits of the key management personnel were £195,718 (2020: £284,302).

	2021 No.	2020 No.
Average head count:		
Charitable	26	35
Fundraising	5	3
Support	7	7
	38	45

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

### For the year ended 31 December 2021

#### 11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 12. Tangible fixed assets

	Freehold property £	Motor vans and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	4,229,870	308,850	<b>4,538,720</b>
Additions in year	<u>35,350</u>	<u>-</u>	<u><b>35,350</b></u>
At 31 December 2021	<u>4,265,220</u>	<u>308,850</u>	<u><b>4,574,070</b></u>
<b>Depreciation</b>			
At 1 January 2021	1,909,516	280,735	<b>2,190,251</b>
Charge for the year	<u>76,213</u>	<u>14,987</u>	<u><b>91,200</b></u>
At 31 December 2021	<u>1,985,729</u>	<u>295,722</u>	<u><b>2,281,451</b></u>
<b>Net book value</b>			
<b>At 31 December 2021</b>	<u><b>2,279,491</b></u>	<u><b>13,128</b></u>	<u><b>2,292,619</b></u>
At 30 December 2020	<u>2,320,354</u>	<u>28,115</u>	<u>2,348,469</u>

Included in freehold property is freehold land at a cost of £459,020 (2020: £459,020) which is not depreciated.



# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 13. Investments

	Listed securities £	Property £	Cash £	2021 £	2020 £
At 1 January 2021	1,632,271	-	29,675	<b>1,661,946</b>	1,671,054
Additions	252,745	385,000	-	<b>637,745</b>	618,363
Disposals proceeds	(459,008)	(385,000)	-	<b>(844,008)</b>	(602,293)
Gains / (losses)	141,428	-	-	<b>141,428</b>	5,471
Cash movement	-	-	(8,350)	<b>(8,350)</b>	(30,649)

<b>Market value at 31 December 2021</b>	<b><u>1,567,436</u></b>	<b><u>-</u></b>	<b><u>21,325</u></b>	<b><u>1,588,761</u></b>	<b><u>1,661,946</u></b>
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Historical cost:

<b>At 31 December 2021</b>				<b><u>1,259,512</u></b>	<b><u>1,406,246</u></b>
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Investments at market value comprise:

	2021 £	2020 £
Listed investments	<b>1,567,436</b>	1,632,271
Cash held by brokers	<b><u>21,325</u></b>	<u>29,675</u>
	<b><u>1,588,761</u></b>	<b><u>1,661,946</u></b>

### 14. Stock

	2021 £	2020 £
Medical supplies and goods for resale	<b><u>20,391</u></b>	<u>54,154</u>

### 15. Debtors

	2021 £	2020 £
Trade debtors	<b>30,112</b>	8,669
Prepayments	<b>33,018</b>	21,319
Accrued legacies	<b>712,342</b>	193,452
Accrued income	<b>7,832</b>	7,756
VAT	<b>5,032</b>	7,385
Other debtors	<b><u>45,228</u></b>	<u>7,911</u>
	<b><u>833,564</u></b>	<b><u>246,492</u></b>

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 16. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	52,040	22,080
Accruals	25,789	18,344
Other taxation and social security	16,527	33,332
Other creditors	5,888	38,417
	<b>100,244</b>	<b>112,173</b>

### 17. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	2,292,619	-	2,292,619
Investments	-	1,500,000	88,761	1,588,761
Current assets	14,380	300,000	927,179	1,241,559
Current liabilities	-	-	(100,244)	(100,244)
<b>Net assets at 31 December 2021</b>	<b>14,380</b>	<b>4,092,619</b>	<b>915,696</b>	<b>5,022,695</b>

  

Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	2,348,469	-	2,348,469
Investments	-	1,300,000	361,946	1,661,946
Current assets	16,161	-	590,623	606,784
Current liabilities	-	-	(112,173)	(112,173)
<b>Net assets at 31 December 2020</b>	<b>16,161</b>	<b>3,648,469</b>	<b>840,396</b>	<b>4,505,026</b>

# Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

## Notes to the financial statements

For the year ended 31 December 2021

### 18. Movements in funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	Investment gains £	At 31 December 2021 £
<b>Restricted funds</b>						
Wellbeing suite improvements	1,868	-	-	-	-	<b>1,868</b>
Kennel improvements	12,000	-	(2,494)	-	-	<b>9,506</b>
Carry on Winter	2,293	-	(2,293)	-	-	-
Keep our nightlight shining	-	4,584	(4,584)	-	-	-
Social media appeals	-	5,361	(2,355)	-	-	<b>3,006</b>
Regular giving	-	240	(240)	-	-	-
Adoption Suite 2021	-	17,000	-	(17,000)	-	-
Persimmon Dog Equipment	-	947	(1,120)	173	-	-
RSPCA Regional Grant - Cat neutering	-	6,098	(6,098)	-	-	-
<b>Total restricted funds</b>	<b>16,161</b>	<b>34,230</b>	<b>(19,184)</b>	<b>(16,827)</b>	<b>-</b>	<b>14,380</b>
<b>Unrestricted funds</b>						
<i>Designated funds:</i>						
Tangible fixed assets	2,348,469	-	(91,200)	35,350	-	<b>2,292,619</b>
Capital projects	1,000,000	-	-	500,000	-	<b>1,500,000</b>
Legacy contingency fund	300,000	-	-	-	-	<b>300,000</b>
<i>Total designated funds</i>	<b>3,648,469</b>	<b>-</b>	<b>(91,200)</b>	<b>535,350</b>	<b>-</b>	<b>4,092,619</b>
General funds	840,396	1,843,963	(1,391,568)	(518,523)	141,428	<b>915,696</b>
<b>Total unrestricted funds</b>	<b>4,488,865</b>	<b>1,843,963</b>	<b>(1,482,768)</b>	<b>16,827</b>	<b>141,428</b>	<b>5,008,315</b>
<b>Total funds</b>	<b>4,505,026</b>	<b>1,878,193</b>	<b>(1,501,952)</b>	<b>-</b>	<b>141,428</b>	<b>5,022,695</b>

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Notes to the financial statements

For the year ended 31 December 2021

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#### 18. Movements in funds (continued)

##### Purposes of restricted funds

Wellbeing suite improvements	Appeal funds were allocated to make improvements in the Wellbeing Suite.
Kennel improvements	A grant from Animal Friends and an individual donation has been allocated to make improvements to kennel accommodation for the dogs in the Rehoming Centre.
Carry on Winter	Appeal funds allocated to covering the costs of heating kennels during the winter.
Keep our nightlight shining	Appeal funds allocated to cost of providing night staff to take care of the animals.
Social media appeals	Various appeals were made on social media throughout the year to fundraise for the cost of operations for specific animals. During 2021 this included dogs, rabbits and improved cat facilities.
Regular giving funds	Regular givers have requested that their contributions be allocated specifically to either dogs or cats upkeep.
Adoption Suite 2021	A new accessible adoption suite was installed with the aid of grants from Battersea Dogs and Cats Home and Animal Friends.
Persimmon Dog Equipment	Persimmon Homes awarded a grant to pay for new harnesses and leads for our team and volunteers to walk our dogs.
RSPCA Regional Grant	RSPCA South West Regional Board awarded us a grant to carry out cat neutering.

##### Purposes of designated funds

As set out in the reserves policy, designated funds represent the net book value of tangible fixed assets and fixed asset investments ringfenced for future capital projects and to mitigate poor performance on legacies.

##### Transfers between funds

Transfers between funds represent the purchase of fixed assets from restricted funds, the top up of overspent restricted funds and the re-designation of unrestricted funds to align with the reserves policy.

Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

Notes to the financial statements

For the year ended 31 December 2021

18. Movements in funds (continued)

Prior year comparative

	At 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	Investment gains £	At 31 December 2020 £
<b>Restricted funds</b>						
Wellbeing suite improvements	1,868	-	-	-	-	1,868
Cat pod improvements	2,773	4,997	-	(7,770)	-	-
Kennel improvements	5,000	7,000	-	-	-	12,000
Carry on Winter	-	8,391	(6,098)	-	-	2,293
Regular giving funds	-	220	(220)	-	-	-
Personalised social media appeals	-	5,121	(5,121)	-	-	-
<b>Total restricted funds</b>	<b>9,641</b>	<b>25,729</b>	<b>(11,439)</b>	<b>(7,770)</b>	<b>-</b>	<b>16,161</b>
<b>Unrestricted funds</b>						
<i>Designated funds:</i>						
Tangible fixed assets	2,432,855	-	(92,156)	7,770	-	2,348,469
Fixed asset investments	1,671,054	-	-	(1,676,525)	5,471	-
Capital projects	-	-	-	1,000,000	-	1,000,000
Legacy contingency fund	-	-	-	300,000	-	300,000
<i>Total designated funds</i>	<i>4,103,909</i>	<i>-</i>	<i>(92,156)</i>	<i>(368,755)</i>	<i>5,471</i>	<i>3,648,469</i>
General funds	633,363	1,578,042	(1,747,534)	376,525	-	840,396
<b>Total unrestricted funds</b>	<b>4,737,272</b>	<b>1,578,042</b>	<b>(1,839,690)</b>	<b>7,770</b>	<b>5,471</b>	<b>4,488,865</b>
<b>Total funds</b>	<b>4,746,913</b>	<b>1,603,771</b>	<b>(1,851,129)</b>	<b>-</b>	<b>5,471</b>	<b>4,505,026</b>

## Royal Society for the Prevention of Cruelty to Animals Bristol and District Branch

### Notes to the financial statements

For the year ended 31 December 2021

#### 19. Financial instruments

	2021 £	2020 £
Financial assets measured at fair value	<u>1,567,436</u>	<u>1,632,271</u>

Financial assets measured at fair value comprise listed investments.

#### 20. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	16,170	62,254
Within 1 - 5 years	16,180	161,017
After more than 5 years	-	3,750
	<u>32,350</u>	<u>227,021</u>

During the year the charity reassigned the lease on the Clifton Shop. The total lease commitment included in the 2020 figures is £183,750 (within 1 year: £45,000, within 1 - 5 years: £135,000 and after more than 5 years: £3,750).

#### 21. Related party transactions

In addition to their time, the trustees often provide support to the charity in the form of monetary donations and the donation of goods for sale in the charity's shop. During the year the trustees, in aggregate, made donations of goods for resale of £536 (2020: £775).

#### 22. Contingent assets

The charity has a number of pipeline legacies at 31 December 2021 that are considered probable but have not been recognised in the accounts as the measurability is not considered to be sufficiently accurate. The total value of such legacies is approximately £530,000 (2020: £500,000).