

REGISTERED CHARITY NUMBER: 232225

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for**

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

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for the Year Ended 31 December 2018**

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**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Chairman's Report
for the Year Ended 31 December 2018**

The previous year's theme of 'challenge, change and achievement' has persisted for the Board of Trustees as it continues to modernise and evolve to reflect the enviable skill-set of its staff and volunteers and adapt to the increasing demands of the VCSE marketplace.

As the branch continues its journey to generate £1m to undertake the critical redevelopment of the centre, it has proudly passed several milestones within this process, including the build and opening of a new cattery facilities, ferret unit and office. The next threshold being it's most significant, circa £400k for the rebuild of a modern kennel facility.

The evolution of the Board of Trustees could not be possible without the commitment and endeavors of those that came before the current cohort and we thank Anne Hilton, Andrew Dainty and Jon Barratt for their tireless and voluntary contributions that have undoubtedly moved the charity closer to its goals. Despite these departures, the Board has embraced the opportunity to reassess the needs of the organisation and the function of the trustees, seeking out the necessary skills and appointments to compliment the branches refocus on redevelopment and sustainability. The ambition is to complete this process by mid-2019, establishing a high functioning Board that can effectively uphold the charities governance, refine process and support the operational activity.

The trustees continue to support the development of the charity's retail operations and sustain the new revenue stream they afford, while a period of consolidation has been agreed following the rapid expansion through a second and third shop front in 2018. The ambition now is to appoint a trustee with significant retail experience whom can support the strategic development of the chain to optimise its performance and value to the wider charity.

The trustees, in parallel to their current recruitment have begun to undertake a spending review within the charity, evaluating the necessary, reducing the cost base and internalising functions where appropriate to do so. This compliments a broader view that the trustees should offer increasing financial oversight, allowing greater capacity for the animal centre's specialist staff to undertake their core work, unburdened. The increasingly diverse, but defined function of the Board will be formalised within a corporate plan during 2019, a strategic document led by the charity's Chair, trustees and management team and in consultation with all staff and volunteers. The paper will outline the charity's mid and long term ambitions, deliverables and performance indicators creating a public facing document and platform to track performance against objectives, supporting transparency and stakeholder buy-in.

A clear direction for the charity, beyond the centre redevelopment is being encouraged and will require the ongoing support of the Hull and East Riding public, to whom we are always indebted for their support, this now needs to be mirrored in the relationships the charity has with the Hull and East Riding business community. As significant stakeholders, the Hull and East Riding RSPCA represents an opportunity beyond a commercial relationship, to be an outlet for Hull and Humber businesses to invest in their communities under their CSR by supporting their local RSPCA branch.

Notwithstanding the ambition and change within the organisation there remains a clear focus on the core function of the branch, to provide a safe place for animals rescued by the RSPCA inspectors. While the trustees share the enthusiasm of the staff and volunteers, a recent reminder of their passion was seen when making the difficult decision to close the current kenneling facilities on Clough Road, Hull. As an interim measure only, with alternative fostering provision in place, trustees supported staff in facilitating the temporary closure to ensure animal welfare remained paramount. Though the sadness was tangible across the workforce, it reinforced the dedication and compassion the employees have for the animals in their care. Rest assured, it is intended to be temporary measure, a wish echoed in public opinion across the region.

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Report of the Trustees
for the Year Ended 31 December 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As an independent charity, our priority is to help local animals rescued by inspectors, by raising money and support locally to provide them with a safe haven, rehabilitation and ultimately a loving home for life.

The key aim is to find suitable homes for the many animals that are rescued each day, and to provide rehabilitation for those animals that have been mistreated or abandoned by society.

The trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focused on the charity's core activities and continue to deliver benefits to the public. The trustees have complied with the duty under the Charities Act 1993 to have due diligence to public benefit guidance published by the charity commission which can be highlighted as follows:

The branch continues to support the local inspectors by taking in, free of charge, mistreated or abandoned animals including those pets from owners that are undergoing hardship. The branch provides education, information and advice, befitting the local community in encouraging empathy and compassion to all living creatures.

The branch offers subsidised neutering, microchipping and welfare treatments for owners on low incomes. This helps to maintain population control and responsible ownership. Animals cared for by the branch receive veterinary care and treatment, vaccination, neutering and microchipping and are assessed prior to rehoming.

The branch provides free sessions for local primary schools two days per week covering key stages 1, 2, & 3, and talks are given by invitation to local community groups and secondary schools. These activities benefit the public by raising welfare standards and awareness throughout the community.

The RSPCA Hull & East Riding Branch provides multiple opportunities for volunteers who wish to support the branch through trusteeship, fundraising and work at the animal centre. This benefits local people, schools, colleges and companies by providing work which is compassionate and rewarding.

FINANCIAL REVIEW

Reserves policy

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

The trustees are grateful for the help and support received from the National Society, Regional Office, the Inspectorate and local corporate supporters.

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Report of the Trustees
for the Year Ended 31 December 2018**

FUTURE PLANS

The future of the RSPCA Hull & East Riding intends to be a diffuse one, as the animal centre facilities, Board of Trustees and staff align we intend to position ourselves as a market leader in both animal care and the charitable sector, the motivation is to create a sustainable resource for local animals in need.

To realise the branch's plans, we will continue to diversify the charity's income, reducing a reliance on legacies and increase the revenue created through trade. We will continue to engage the public, developing community solutions alongside our key stakeholders in order to navigate the inevitable challenges as we progress. We will maintain our diligent process when appointing key personnel to ensure the branch becomes a centre for talent and excellence.

Our relationship with the business community will be pivotal in leveraging specific and targeted skills and guidance in addition to being a destination for investment and a vehicle for their CSR. We must also work with our National Society partners, creating dialogue and a consistent narrative as we continue to seek ways to exploit our good and best practice and capitalise on our USPs, such as the branch's progressive education facilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2009).

Organisational structure

The National Society was formed nearly 190 years ago, Hull-born slave emancipator William Wilberforce, MP, being among its founders. Its objectives then, as now, were to prevent cruelty to animals by all lawful means and promote kindness. Queen Victoria granted Royal patronage in 1840.

The Hull and East Riding branch, an unincorporated charitable organisation, founded in 1903, continues this work as an independent charity. Importantly, as an independent charity, the branch is responsible for raising most of its own running costs. The branch, operates from the Animal Welfare Centre on Clough Road, Hull. It is affiliated to the National Society and works to its guidelines and rules for branches.

A committee of voluntary trustees is elected each year at the annual meeting, prior notice of which is given to all members who are asked to put forward nominations. Branch officials are appointed at the first meeting of the new committee. Up to three co-opted members can be appointed during the year. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees meet monthly to make overall decisions, regularly and actively reviewing risks faced by the charity financially and operationally and taking action if necessary. The branch operates a risks and reserves policy. The trustees have reviewed the outcomes and achievements of the branch's objectives and activities for the year to ensure they remain focused on the charitable aims and continue to deliver benefits to the public.

They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance as published by the Charities Commission. The General Manager, Alison Ripley, undertakes the day to day running of the charity, supported by Animal Care Manager Carina McLean-Smith, Animal Care staff and front of house reception staff at the Centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232225

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Report of the Trustees
for the Year Ended 31 December 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Clough Road
Hull
East Yorkshire
HU6 7PE

Trustees

Mr A Dainty	Honorary Treasurer	- resigned 25.10.18
Miss S Wharmby	Honorary Secretary	
Mrs A Hilton	Chairman	- resigned 24.5.18
Mrs F Francis		
Miss J Tredgett		
Miss V O'Grady		
Mr G Atkin		
Mr J Barrett		- resigned 25.1.19
Mr J Saleh	Chairman	
Mrs H Saleh		- resigned 24.5.18
Ms R Dymond	Honorary Treasurer	- appointed 25.10.18

Independent examiner

Richard Lacey Harris Lacey and Swain
Chartered Accountants
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Solicitors

Andrew Jackson, Marina Court, Castle Street, Hull, HU1 1TJ

PROFESSIONAL ADVISORS

Bankers

Barclays Bank plc, 18 Cottingham Road, Hull, HU6 7RA
Unity Trust Bank plc, 9 Brindley Place, Birmingham, B1 2HB
Cambridge & Counties Bank Limited, Chamwood Court, New Walk, Leicester, LE1 6TE

Investment Advisors

Cardale Stockbrokers Limited, 2 Parliament Street, Hull, HU1 2AP

Bookkeeping

Sharona Smith, Vantage 24, New Commerce House, 168 Westgate, Wakefield, WF2 9SR

Approved by order of the board of trustees on 22nd May 2019, and signed on its behalf by:


.....
Mr J Saleh Branch Chairman

**Independent Examiner's Report to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Hull and East Riding Branch

I report to the charity trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals Hull and East Riding Branch (the Trust) for the year ended 31 December 2018.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants which is one of the listed bodies

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Richard Lacey Harris Lacey and Swain
Chartered Accountants
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 12/8/19

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Statement of Financial Activities
for the Year Ended 31 December 2018**

		Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	245,459	-	245,459	231,514
Other trading activities	3	341,197	-	341,197	217,895
Investment income	4	1,989	-	1,989	1,524
Other income		-	-	-	80
Total		588,645	-	588,645	451,013
EXPENDITURE ON					
Raising funds	5	200,593	-	200,593	162,574
Charitable activities	6				
Expenditure on charitable activities		317,409	-	317,409	321,566
Total		518,002	-	518,002	484,140
NET INCOME/(EXPENDITURE)		70,643	-	70,643	(33,127)
RECONCILIATION OF FUNDS					
Total funds brought forward		484,933	-	484,933	518,060
TOTAL FUNDS CARRIED FORWARD		555,576	-	555,576	484,933

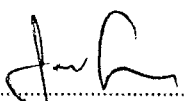
The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Balance Sheet
At 31 December 2018**

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	11	146,134	-	146,134	59,166
CURRENT ASSETS					
Stocks	12	816	-	816	2,534
Debtors	13	20,301	-	20,301	16,885
Cash at bank and in hand		404,482	-	404,482	416,005
		<u>425,599</u>	<u>-</u>	<u>425,599</u>	<u>435,424</u>
CREDITORS					
Amounts falling due within one year	14	(16,157)	-	(16,157)	(9,657)
NET CURRENT ASSETS		<u>409,442</u>	<u>-</u>	<u>409,442</u>	<u>425,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>555,576</u>	<u>-</u>	<u>555,576</u>	<u>484,933</u>
NET ASSETS		<u><u>555,576</u></u>	<u><u>-</u></u>	<u><u>555,576</u></u>	<u><u>484,933</u></u>
FUNDS	15				
Unrestricted funds				<u>555,576</u>	<u>484,933</u>
TOTAL FUNDS				<u><u>555,576</u></u>	<u><u>484,933</u></u>

The financial statements were approved by the Board of Trustees on 22nd May 2019 and were signed on its behalf by:


.....
Mr J Saleh - Branch Chairman

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Cash Flow Statement
for the Year Ended 31 December 2018**

		2018	2017
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	88,458	(38,819)
Interest paid		(2,495)	(1,415)
Reduction in Gift Aid tax recoverable		269	3,342
		<u>86,232</u>	<u>(36,892)</u>
Net cash provided by (used in) operating activities			
		<u>86,232</u>	<u>(36,892)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(99,744)	(625)
Sale of tangible fixed assets		-	80
Interest received		1,989	1,524
		<u>(97,755)</u>	<u>979</u>
Net cash provided by (used in) investing activities			
		<u>(97,755)</u>	<u>979</u>
Change in cash and cash equivalents in the reporting period		<u>(11,523)</u>	<u>(35,913)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>416,005</u>	<u>451,918</u>
Cash and cash equivalents at the end of the reporting period		<u><u>404,482</u></u>	<u><u>416,005</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2018**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	70,643	(33,127)
Adjustments for:		
Depreciation charges	12,776	8,002
Profit on disposal of fixed assets	-	(80)
Interest received	(1,989)	(1,524)
Interest paid	2,495	1,415
Decrease/(increase) in stocks	1,718	(1,490)
(Increase)/decrease in debtors	(3,685)	570
Increase/(decrease) in creditors	6,500	(12,585)
Net cash provided by (used in) operating activities	<u>88,458</u>	<u>(38,819)</u>

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements
for the Year Ended 31 December 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared under the historical cost convention, and in accordance with the recommendations of the Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (The FRSSE) (Effective 1 January 2015) and the Charities Act 2011.

The financial statements for the year ended 31 December 2018 were prepared in accordance with the recommendations of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005, comparative figures have been restated to reflect the adjustments made during the transition to The FRSSE.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- Straight line over 20 years
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

As a registered charity, the Society is not liable to income tax or corporation tax on the excess of its income over its expenditure, nor to capital gains tax or corporation tax on profits on disposal of fixed assets.

The Charity is registered for valued added tax. Receipts and payments are shown net. However, due to partial exemption rules, all input value added tax cannot be reclaimed. The disallowance is shown as a net cost on the Statement of Financial Activities.

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity operates a restricted fund which contains grants made by the RSPCA to the branch. The fund is amortised over the useful life of the assets to which it relates. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Estimating the fair value of donated goods for resale is impractical because of the volume of low-value items received and the absence of detailed stock control systems or records. In these circumstances, donated goods for resale are not recognised on receipt. Instead, the value to the charity of the donated goods sold is recognised as income when sold.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Gift Aid and Donations	48,652	29,748
Grants	36,509	7,926
Legacies	108,179	149,539
Services at Animal Welfare Centre	52,119	44,301
	<u>245,459</u>	<u>231,514</u>

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	88,803	72,677
Shop income	252,394	144,848
Education Centre	-	370
	<u>341,197</u>	<u>217,895</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Investments-interest	<u>1,989</u>	<u>1,524</u>

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

5. RAISING FUNDS

Raising donations and legacies

	2018	2017
	£	£
Rates and water	8,243	2,090
Insurance and Service Charges	1,633	1,520
Light and heat	3,726	3,645
Telephone	3,903	2,649
Postage and stationery	1,087	2,691
Sundries	1,075	1,433
Repairs and renewals	3,803	18,818
Waste disposal	3,634	1,114
Payments to lottery winners	1,290	1,297
Health & Safety	35	155
Depreciation	12,776	8,002
Interest payable and similar charges	371	347
	<u>41,576</u>	<u>43,761</u>

Other trading activities

	2018	2017
	£	£
Purchases	2,936	1,883
Staff costs	113,481	76,095
Rent	42,600	40,835
	<u>159,017</u>	<u>118,813</u>

Aggregate amounts	<u>200,593</u>	<u>162,574</u>
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6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Expenditure on charitable activities	<u>288,653</u>	<u>28,756</u>	<u>317,409</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Expenditure on charitable activities	<u>410</u>	<u>2,124</u>	<u>26,222</u>	<u>28,756</u>

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2018 Expenditure on charitable activities £	2017 Total activities £
Health and Safety	410	764
Interest payable and similar charges	2,124	1,068
Legacy administration costs	1,903	1,539
Independent Examiner	1,560	1,500
Bookkeeping fees	21,773	18,616
Legal and professional	986	7,816
	<u>28,756</u>	<u>31,303</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

9. STAFF COSTS

	2018 £	2017 £
Wages and salaries	286,098	254,199
Social security costs	11,296	6,921
Other pension costs	2,965	1,942
	<u>300,359</u>	<u>263,062</u>

The average monthly number of employees during the year was as follows:

	2018	2017
Education Centre	1	1
Holderness Road	4	4
Clough Road	15	17
Maintenance	1	1
Cottingham	4	3
Beverley	4	4
	<u>29</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	231,514	-	231,514
Other trading activities	217,895	-	217,895
Investment income	1,524	-	1,524
Other income	80	-	80
Total	<u>451,013</u>	<u>-</u>	<u>451,013</u>
EXPENDITURE ON			
Raising funds	162,574	-	162,574
Charitable activities			
Expenditure on charitable activities	321,566	-	321,566
Total	<u>484,140</u>	<u>-</u>	<u>484,140</u>
NET INCOME/(EXPENDITURE)	<u>(33,127)</u>	<u>-</u>	<u>(33,127)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	518,060	-	518,060
TOTAL FUNDS CARRIED FORWARD	<u><u>484,933</u></u>	<u><u>-</u></u>	<u><u>484,933</u></u>

**Royal Society for the Prevention of
Cruelty to Animals
Hull and East Riding Branch**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2018	462,770	29,921	19,969
Additions	99,743	1	-
At 31 December 2018	562,513	29,922	19,969
DEPRECIATION			
At 1 January 2018	416,602	25,362	12,051
Charge for year	10,272	1,148	1,200
At 31 December 2018	426,874	26,510	13,251
NET BOOK VALUE			
At 31 December 2018	135,639	3,412	6,718
At 31 December 2017	46,168	4,559	7,918
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2018	18,231	625	531,516
Additions	-	-	99,744
At 31 December 2018	18,231	625	631,260
DEPRECIATION			
At 1 January 2018	18,231	104	472,350
Charge for year	-	156	12,776
At 31 December 2018	18,231	260	485,126
NET BOOK VALUE			
At 31 December 2018	-	365	146,134
At 31 December 2017	-	521	59,166

Included in cost or valuation of land and buildings is freehold land of £28,535 (2017 - £28,535) which is not depreciated.

The land and buildings are held by the Trustees on behalf of the charity. The net book value of £135,639 includes land with an original cost of £28,535.

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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

12. STOCKS

	2018	2017
	£	£
Stocks	816	2,534
	<u>816</u>	<u>2,534</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	1,115	6,655
Other debtors	19,186	10,230
	<u>20,301</u>	<u>16,885</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	14,111	8,157
Taxation and social security	486	-
Other creditors	1,560	1,500
	<u>16,157</u>	<u>9,657</u>

15. MOVEMENT IN FUNDS

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
General fund	854,162	144,001	998,163
Charity Shop	10,248	12,491	22,739
Animal Centre	(339,339)	(129,249)	(468,588)
Beverley	(15,399)	15,793	394
Education Centre	(14,183)	(7,976)	(22,159)
Cottingham	(10,556)	35,583	25,027
	<u>484,933</u>	<u>70,643</u>	<u>555,576</u>
TOTAL FUNDS	<u>484,933</u>	<u>70,643</u>	<u>555,576</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,805	(70,804)	144,001
Charity Shop	76,686	(64,195)	12,491
Animal Centre	126,883	(256,132)	(129,249)
Beverley	78,952	(63,159)	15,793
Education Centre	-	(7,976)	(7,976)
Cottingham	91,319	(55,736)	35,583
	<u>588,645</u>	<u>(518,002)</u>	<u>70,643</u>
TOTAL FUNDS	<u><u>588,645</u></u>	<u><u>(518,002)</u></u>	<u><u>70,643</u></u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	662,741	191,421	854,162
Charity Shop	24,763	(14,515)	10,248
Animal Centre	(138,195)	(201,144)	(339,339)
Beverley	(23,845)	8,446	(15,399)
Education Centre	(7,404)	(6,779)	(14,183)
Cottingham	-	(10,556)	(10,556)
	<u>518,060</u>	<u>(33,127)</u>	<u>484,933</u>
TOTAL FUNDS	<u><u>518,060</u></u>	<u><u>(33,127)</u></u>	<u><u>484,933</u></u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	227,324	(35,903)	191,421
Charity Shop	63,731	(78,246)	(14,515)
Animal Centre	86,062	(287,206)	(201,144)
Beverley	64,291	(55,845)	8,446
Education Centre	371	(7,150)	(6,779)
Cottingham	9,234	(19,790)	(10,556)
	<u>451,013</u>	<u>(484,140)</u>	<u>(33,127)</u>
TOTAL FUNDS	<u>451,013</u>	<u>(484,140)</u>	<u>(33,127)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	662,741	335,422	998,163
Charity Shop	24,763	(2,024)	22,739
Animal Centre	(138,195)	(330,393)	(468,588)
Beverley	(23,845)	24,239	394
Education Centre	(7,404)	(14,755)	(22,159)
Cottingham	-	25,027	25,027
TOTAL FUNDS	<u>518,060</u>	<u>37,516</u>	<u>555,576</u>

**Royal Society for the Prevention of
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**Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,129	(106,707)	335,422
Charity Shop	140,417	(142,441)	(2,024)
Animal Centre	212,945	(543,338)	(330,393)
Beverley	143,243	(119,004)	24,239
Education Centre	371	(15,126)	(14,755)
Cottingham	100,553	(75,526)	25,027
	<hr/>	<hr/>	<hr/>
	1,039,658	(1,002,142)	37,516
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,039,658</u>	<u>(1,002,142)</u>	<u>37,516</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.