

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHEFFIELD BRANCH

England & Wales · Charity number 225570

Details

Other names	RSPCA - SHEFFIELD BRANCH, RSPCA SHEFFIELD BRANCH, SHEFFIELD ANIMAL SHELTER
Status	Registered
Legal form	Other
Registered	1963-10-16
Register	View on the Charity Commission register

Contact

Address	2 Stadium Way Attercliffe Sheffield S9 3HN
Phone	01142898050
Email	reception@rspcasheffield.org
Website	http://rspcasheffield.org

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Animal welfare, providing a rehoming programme for unwanted and abandoned animals, as well as a Welfare Clinic providing reduced-cost preventative veterinary care for pet owners on a low income

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** SHEFFIELD.
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,094,357	£938,664	£5,940,811	26
2023-12-31	£804,214	£713,185	£5,785,118	20
2022-12-31	£677,799	£649,958	£5,694,089	20
2021-12-31	£800,905	£574,829	£5,666,248	18
2020-12-31	£1,187,656	£808,193	£5,440,172	32

Trustees

Name	Role	Appointed
Paul Antony Galloway	Chair	2017-10-23
Carla Buckley		2019-12-17
Marie Carroll		2022-07-19
Nicky Swire		2021-09-09
SALLY PARKIN		2014-08-18

Accounts

Report of the Trustees and
Financial Statements For The Year Ended 31 December 2024
for
Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

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For The Year Ended 31 December 2024**

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**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

Animal welfare remains at the heart of everything we do. Our five-year strategy started in 2022 and is shaped by this fundamental belief that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield Branch is a driving force for animal welfare. We set the standard for compassionate high-quality provision of impactful animal welfare and people services, delivered through innovative and strong partnerships and collaboration.

Our mission:

To ensure animals have a good life by caring for those in need, by advocating on behalf of animals by inspiring everyone to treat them with compassion and respect.

Our values:

The RSPCA values our employees, volunteers, trustees, guide everything that we do. They also guide how we work to rescue and care for animals and how we work with individuals, families, communities and other organisations.

- We are compassionate
- We are committed
- We have experience and skills
- We act with integrity
- We are dedicated

Our 5 objectives (priorities):

1. We will rescue, shelter, care for and rehome more cats and dogs
2. We will play our part in looking after our world
3. We will collaborate and partner for animal welfare
4. We will grow income and support to ensure we are here for animals we will organize and design how and what we do for the best impact and effect
5. Design how and what we do for the best impact and effect

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

OBJECTIVES AND ACTIVITIES

Charitable activities pursued for the public benefit

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

We continue to support our local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Our support to the inspectorate has continued throughout 2024 by allowing the use of kennels for case dogs. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Trustees of the Sheffield Branch wish to thank the Inspectorate for their hard work and passion for animal welfare and their continuing hard work.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we re-home to suitable adopters or fosterers. We do this through our partnership with the PDSA.

Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them. We take in, free of charge, lost cats, and try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally, at times this can be difficult, but we are of the belief that the public benefits from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches, and organisations/charities in the area. We have looked to develop our community focus over 2024 by reaching out to other charities, schemes, Sheffield City Council, and South Yorkshire Police.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Inflation continued its downward trend throughout 2024, the charity was still impacted by the increase on the cost of goods. The team continue to work hard to reduce costs and negotiate new contracts where possible, as any prudent charity should do. Income was also impacted, but as a Charity we maintained our main income streams through shops and have invested other avenues of income. Our partnership with the Cats Protection continues to be strong and working well, we continue to house a number of the cats under their care.

We continued to grow our reserves in the year, we are now in a position to grow back stronger and invest to ensure the future of the charity. During 2025 we will be looking at appropriate ways to do this.

Partnerships

The Branch also recognises that to continue to survive it cannot do this alone and 2024 has seen our partnerships between several other organisations continue. For example:

- It's My Life, an organisation that provides engaging, inclusive, fun, and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room. The organisation also runs our head office charity shop.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.
- Cats Protection, who rent a small number of pens in our cattery. This has been an amazing partnership and we wish to thank all the team at Cats Protection for their wonderful work.

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Rehoming

During 2024 we re-homed 43 dogs and 97 cats.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be re-homed. This specialist care is provided by our staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, which we have built up over the years who have helped us over the years with rabbits, birds, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength and continues to do so, we are incredibly thankful for all of our amazing fosterers.

Other work

It is important to note the fantastic work the team has done throughout 2024 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens. The branch has supported local and international charities and rescues through donating food far and wide.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

Staff

Dianna Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Dianna's and Dawn Sampson's (General Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving as well as their 'day jobs' and they have risen to that challenge and come up with a number of interesting and unusual ways of generating funds.

Our financial constraints do mean that we run a very tight ship and need to be very focused on providing the best in animal care with very limited funds. We would therefore like to thank all the staff at the Animal Centre for their hard work and commitment to this during the past year.

Shops

The shops are absolutely vital in supporting the work of the Branch and the regular income that they provide is essential in order to keep the Centre running.

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook and X (formally Twitter), continues with regular updates on Branch activities and events being posted to both.

Fundraising

Fundraising, like many charities across the country, has continued to be impacted by the macroeconomic environment. We continue to make changes and try out new and different initiatives often with great success. Over the five year strategy we plan to continue with those and try new ways of income generation.

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

Legacies

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

ACHIEVEMENT AND PERFORMANCE

The Branch continues to receive generous legacies from our members and supporters we are ever grateful for these, they make a huge difference to the service we provide and the animals in our care and have helped to support us immensely over the year. The charity continues to work to ensure that we are not reliant upon them. It is vital that we run things in the most cost-effective and efficient manner, whilst still achieving our charitable aims. Meaning that any legacies we do receive are used to support and enrich those animals in our care.

Environmental

We have been working towards reducing the Centre's overall carbon footprint. The solar panels installed across the site are helping towards this as well as helping us to reduce our energy costs. We are looking to other cost effective ways to reduce our carbon footprint.

FINANCIAL REVIEW

Financial position

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 10 and the Balance Sheet on page 11.

During the year, net income increased from £91,029 to £155,693 in 2024. This increase was primarily due to an increase in legacies and donations throughout the year, whereby funds are donated to the Charity through the estates of our members who have sadly passed away. There was also a decrease in the cost of raising these funds, which has been realised after a focus on cutting the Charity's costs through various reviews in an effort to streamline operations.

After a number of years of restructuring and cost-cutting as a result of the Covid-19 pandemic, the Charity are now in a position where we can look to build and expand to ensure we can provide the animals in the Sheffield area with the care and support that they deserve. On the face of the Balance Sheet, the Charity's total funds saw a modest increase over 2024 from £5,785,118 to £5,940,811 of which £3,279,130 was restricted (£3,274,421 - 2023). This left a balance on unrestricted funds to be spent on the general purposes of the charity amounting to £2,661,681 (£2,510,697 - 2023).

Following the increase in the overall income during the year, the year end bank balance sits at £1,348,531. As trustees we are aware that this represents a heavy surplus of reserves and are continuously looking into areas in which this can be invested, not only to further help care for animals in the Sheffield area, but to also continue the longevity of the centre.

The Charity's retail shops have gone from strength to strength since an element of normality returned following the Covid-19 pandemic, as evidenced in the 9% increase in shop income over the past year. Our retail shops remain a vital element in our strategic plan, and as such we would like to thank everyone for their donations which enable us to provide the critical care for the animals in the Sheffield area.

During the year we have received donations of £65,515 (£61,137 - 2023) and legacies of £345,856 (£284,043 - 2023). These help to provide crucial care to our animals and we are forever grateful for all of the kind donations.

The Charity will continue to focus on increasing income levels over the next 12 months, which, in turn, will enable us to continue to put the wellbeing of our animals first.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. We are holding more than 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will aim to achieve a balance between prudence and providing the maximum care for animals in the Sheffield area. Despite the impact of inflation having eased over the past 12 months in comparison to 2023, there are still numerous headwinds putting pressure on our cost base, with the most recent impacts being the National Insurance and National Living Wage increases in April 2025. As such, we are extremely mindful of the impact of these on our current cost base, as well as any strategic decision we make for the future.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees have taken considerable care to monitor the cash position and amounts of legacies throughout the past year, while also continuing with various revenue generating and cost saving initiatives.

FUTURE PLANS

Over 2025 we are looking at our income streams and how to increase these. As a result we will be recruiting for staff to help us grow income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2020).

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area. The Sheffield Branch adopts the policies of the national, Royal Society for the Prevention of Cruelty to Animals. This relationship with the national society directly shapes the Branch's operating policies, ensuring consistency in standards, compliance, and strategic alignment.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than five or more than nine elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Arrangements for setting pay and remuneration of key management personnel

Remuneration is reviewed annually at the March Trustee meeting. The arrangements for setting pay and remuneration of key management personnel (excluding the CEO) is set by the Chief Executive, who will make a recommendation on salary increases, based upon CPIH, living/minimum wage increases and general benchmarking (using Indeed and other marketing insight) to the Trustees. Trustees will discuss this at a committee meeting without senior management in attendance and will vote on any increases in pay. CEO remuneration is put forward by the Chair of Trustees, who will review the market, living wage increases and CPIH and recommend to the Trustees for approval.

Organisational structure

The Trustees hold monthly meetings at which decisions are made. Day to day running of the Branch is delegated to the Chief Executive

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 19.

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive and regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P A Galloway Chair of Trustees
M Carroll Trustee
L Kerry Treasurer
N Swire Secretary
C Buckley Legacies
S Parkin Vice Chair

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, General Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Solicitors

Holden Smith Law Limited
9 The Grove
Ilkley
LS29 9LW

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Report of the Trustees
For The Year Ended 31 December 2024**

Approved by order of the board of trustees on 27/06/2025 and signed on its behalf by:

CC000000-AC98-FA93-67A1-080D857CADCB



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P A Galloway - Trustee

Report of the Independent Auditors to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield branch) (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Report of the Independent Auditors to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and review of correspondence to identify any instances of non-compliance with laws and regulations;
- Review of minutes of trustees' meetings;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date:

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Statement of Financial Activities
For The Year Ended 31 December 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	446,311	62,441	508,752	386,962
Charitable activities	5				
Animal Shelter		164,907	-	164,907	81,855
Clinic		5,314	-	5,314	5,331
Other trading activities	3	386,803	18,759	405,562	331,324
Investment income	4	1,322	-	1,322	483
Other income		8,500	-	8,500	(1,741)
Total		<u>1,013,157</u>	<u>81,200</u>	<u>1,094,357</u>	<u>804,214</u>
EXPENDITURE ON					
Raising funds	6	237,022	-	237,022	200,374
Charitable activities	7				
Animal Shelter		580,083	67,732	647,815	481,510
Clinic		35,068	-	35,068	31,301
Contractor costs- Sheffield City Council		-	18,759	18,759	-
Total		<u>852,173</u>	<u>86,491</u>	<u>938,664</u>	<u>713,185</u>
NET INCOME/(EXPENDITURE)		160,984	(5,291)	155,693	91,029
Transfers between funds	18	<u>(10,000)</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		150,984	4,709	155,693	91,029
RECONCILIATION OF FUNDS					
Total funds brought forward		2,510,697	3,274,421	5,785,118	5,694,089
TOTAL FUNDS CARRIED FORWARD		<u><u>2,661,681</u></u>	<u><u>3,279,130</u></u>	<u><u>5,940,811</u></u>	<u><u>5,785,118</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Balance Sheet
31 December 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	4,396,216	4,360,421
CURRENT ASSETS			
Debtors	14	262,886	203,617
Cash at bank		1,348,531	1,271,272
		1,611,417	1,474,889
CREDITORS			
Amounts falling due within one year	15	(66,822)	(50,192)
NET CURRENT ASSETS		1,544,595	1,424,697
TOTAL ASSETS LESS CURRENT LIABILITIES		5,940,811	5,785,118
NET ASSETS		5,940,811	5,785,118
FUNDS	18		
Unrestricted funds		2,661,681	2,510,697
Restricted funds		3,279,130	3,274,421
TOTAL FUNDS		5,940,811	5,785,118

27/06/2025

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
P A Galloway - Trustee

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Cash Flow Statement
For The Year Ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	228,180	196,003
Net cash provided by operating activities		<u>228,180</u>	<u>196,003</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(154,951)	(37,695)
Sale of tangible fixed assets		2,708	3,200
Interest received		1,322	483
Net cash used in investing activities		<u>(150,921)</u>	<u>(34,012)</u>
Change in cash and cash equivalents in the reporting period		<u>77,259</u>	<u>161,991</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,271,272</u>	<u>1,109,281</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,348,531</u></u>	<u><u>1,271,272</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Cash Flow Statement
For The Year Ended 31 December 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	155,693	91,029
Adjustments for:		
Depreciation charges	119,156	111,773
Profit on disposal of fixed assets	(2,708)	(1,943)
Interest received	(1,322)	(483)
Increase in debtors	(59,269)	(12,670)
Increase in creditors	16,630	8,297
Net cash provided by operations	228,180	196,003

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank and in hand	1,271,272	77,259	1,348,531
	1,271,272	77,259	1,348,531
Total	1,271,272	77,259	1,348,531

The notes form part of these financial statements

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements
For The Year Ended 31 December 2024**

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 2019)', 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 presentation currency of the financial statements is the Pound Sterling (£)

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Activities for generating funds

Income

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when there is entitlement to the funds.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

Solar power income is recognised as earned.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

1. ACCOUNTING POLICIES - continued

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
--------------------	-------------------------------------

Freehold property	2% on cost of buildings. Land is not depreciated.
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Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
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Motor vehicles	20% on cost.
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Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

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 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 (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	65,515	61,137
Legacies	345,856	284,043
Grants	97,381	41,782
	<u>508,752</u>	<u>386,962</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Marjorie Coote	15,000	-
It's My Life	47,441	-
RSPCA National	31,265	33,104
Electric Vehicle Grant	3,675	-
Low Carbon Grant	-	8,678
	<u>97,381</u>	<u>41,782</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	295,657	270,447
Social lotteries	2,565	2,652
Rental income	88,581	58,225
Contractor fees- Sheffield City Council	18,759	-
	<u>405,562</u>	<u>331,324</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,322</u>	<u>483</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Animal Shelter	Clinic	2024 Total activities	2023 Total activities
	£	£	£	£
Adoptions	25,930	-	25,930	24,638
Inspectors boarding fees	48,724	-	48,724	23,040
Commissions	17,380	-	17,380	15,620
Sundry receipts	1,040	-	1,040	3,174
Income from clinic	-	5,314	5,314	5,331
Other boarding fees	71,833	-	71,833	15,383
	<u>164,907</u>	<u>5,314</u>	<u>170,221</u>	<u>87,186</u>

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements – continued
For The Year Ended 31 December 2024**

6. RAISING FUNDS

Other trading activities

	2024	2023
	£	£
Staff costs	134,275	106,000
Fundraising costs	-	9,934
Rent	57,028	48,759
Rates	5,396	2,475
Light and heat	4,760	5,197
Insurance	3,325	525
Telephone	5,760	4,164
Printing, postage and stationery	-	34
Sundries	1,846	1,315
Bank charges	3,575	4,603
Depreciation	2,861	2,055
Support costs	18,196	15,313
	<u>237,022</u>	<u>200,374</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (see note 8)	Totals
	£	£	£
Animal shelter	478,458	163,760	642,218
Clinic	35,068	-	35,068
Contractor	18,759	-	18,759
	<u>532,285</u>	<u>163,760</u>	<u>696,045</u>

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other trading activities	16,764	237	1,195	18,196
Animal Shelter	150,874	2,131	10,755	163,760
	<u>167,638</u>	<u>2,368</u>	<u>11,950</u>	<u>181,956</u>

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

	Other trading activities	Animal Shelter	2024 Total activities	2023 Total activities
	£	£	£	£
Wages	14,602	131,422	146,024	121,411
Social security	1,058	9,520	10,578	8,088
Pensions	356	3,202	3,558	3,189
Legal and professional	748	6,730	7,478	6,534
Bank charges	237	2,131	2,368	1,819
Auditors' remuneration	895	8,055	8,950	8,950
Auditors' remuneration for non audit work	300	2,700	3,000	3,140
	<u>18,196</u>	<u>163,760</u>	<u>181,956</u>	<u>153,131</u>

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

9. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,950	8,950
Other non-audit services	3,000	3,140
	<u>11,950</u>	<u>12,090</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	492,471	329,771
Social security costs	28,352	17,902
Other pension costs	8,855	6,701
	<u>529,678</u>	<u>354,374</u>

The average monthly full-time equivalent number of employees during the year was 19.39 (2023- 13.48)

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

	2024	2023
Animal Centre	12	7
Charity Shops	8	8
Management and Admin	6	5
	<u>26</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

The total amount of benefits received by key management personnel in the year including employer's pension and national insurance is £146,521 (2023: £136,808). The charity considers its key management personnel to comprise the CEO, general manager, animal care lead and animal welfare & development manager.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	386,962	-	386,962
Charitable activities			
Animal Shelter	81,855	-	81,855
Clinic	5,331	-	5,331
Other trading activities	331,324	-	331,324
Investment income	483	-	483
Other income	(1,741)	-	(1,741)
Total	<u>804,214</u>	<u>-</u>	<u>804,214</u>

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	200,374	-	200,374
Charitable activities			
Animal Shelter	414,445	67,065	481,510
Clinic	31,301	-	31,301
Total	<u>646,120</u>	<u>67,065</u>	<u>713,185</u>
NET INCOME/(EXPENDITURE)	158,094	(67,065)	91,029
RECONCILIATION OF FUNDS			
Total funds brought forward	2,352,603	3,341,486	5,694,089
TOTAL FUNDS CARRIED FORWARD	<u>2,510,697</u>	<u>3,274,421</u>	<u>5,785,118</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2024	5,925,393	126,929	8,798	6,061,120
Additions	71,160	43,291	40,500	154,951
Disposals	-	(7,645)	(8,798)	(16,443)
At 31 December 2024	<u>5,996,553</u>	<u>162,575</u>	<u>40,500</u>	<u>6,199,628</u>
DEPRECIATION				
At 1 January 2024	1,585,642	106,259	8,798	1,700,699
Charge for year	102,608	15,056	1,492	119,156
Eliminated on disposal	-	(7,645)	(8,798)	(16,443)
At 31 December 2024	<u>1,688,250</u>	<u>113,670</u>	<u>1,492</u>	<u>1,803,412</u>
NET BOOK VALUE				
At 31 December 2024	<u>4,308,303</u>	<u>48,905</u>	<u>39,008</u>	<u>4,396,216</u>
At 31 December 2023	<u>4,339,751</u>	<u>20,670</u>	<u>-</u>	<u>4,360,421</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	29,099	28,759
VAT	14,481	2,043
Prepayments and accrued income	219,306	172,815
	<u>262,886</u>	<u>203,617</u>

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	29,757	18,737
Taxation and social security	8,501	5,761
Other creditors	28,564	25,694
	<u>66,822</u>	<u>50,192</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	39,488	41,845
Between one and five years	54,094	94,371
	<u>93,582</u>	<u>136,216</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	1,315,385	3,080,831	4,396,216	4,360,421
Current assets	1,413,118	198,299	1,611,417	1,474,889
Current liabilities	(66,822)	-	(66,822)	(50,192)
	<u>2,661,681</u>	<u>3,279,130</u>	<u>5,940,811</u>	<u>5,785,118</u>

18. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	2,510,697	160,984	(10,000)	2,661,681
Restricted funds				
Rebuild Appeal	3,273,341	(67,034)	-	3,206,307
Max Fund/Petes Dream	1,080	(30)	-	1,050
It's My Life	-	46,773	-	46,773
Marjorie Coote	-	15,000	10,000	25,000
	<u>3,274,421</u>	<u>(5,291)</u>	<u>10,000</u>	<u>3,279,130</u>
TOTAL FUNDS	<u>5,785,118</u>	<u>155,693</u>	<u>-</u>	<u>5,940,811</u>

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

18. 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	1,013,157	(852,173)	160,984
Restricted funds			
Rebuild Appeal	-	(67,034)	(67,034)
Max Fund/Petes Dream	-	(30)	(30)
It's My Life	47,441	(668)	46,773
Marjorie Coote	15,000	-	15,000
Sheffield City Council	18,759	(18,759)	-
	81,200	(86,491)	(5,291)
TOTAL FUNDS	<u>1,094,357</u>	<u>(938,664)</u>	<u>155,693</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	2,352,603	158,094	2,510,697
Restricted funds			
Rebuild Appeal	3,340,376	(67,035)	3,273,341
Max Fund/Petes Dream	1,110	(30)	1,080
	3,341,486	(67,065)	3,274,421
TOTAL FUNDS	<u>5,694,089</u>	<u>91,029</u>	<u>5,785,118</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	804,214	(646,120)	158,094
Restricted funds			
Rebuild Appeal	-	(67,035)	(67,035)
Max Fund/Petes Dream	-	(30)	(30)
	-	(67,065)	(67,065)
TOTAL FUNDS	<u>804,214</u>	<u>(713,185)</u>	<u>91,029</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

18. MOVEMENT IN FUNDS - continued

Max fund/Petes dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

Marjorie Coote relates to grant funding recieved to enable the animal shelter to improve the facilities by building a sensory and play area for the dogs.

It's My Life relates to grant funding recieved in the year to to enable the animal shelter to improve the facilities by redeveloping the garden playground area and installing play equipment and seating within the area.

Sheffield City Council relates to income received for work carried out on repairs for Sheffield City Council on behalf of RSPCA Sheffield. RSPCA outsource the work carried out.

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £4,322 (2023 -£11,558). At 31 December 2024 the amount owed to the National RSPCA was £305 (2023 - £8,121).

During the year the charity also provided services and received grants from the National RSPCA amounting to £76,299 (2023 - £67,373). At 31 December 2024 the amount owed from the National RSPCA was £12,496 (2023- £13,213).

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	65,515	61,137
Legacies	345,856	284,043
Grants	97,381	41,782
	508,752	386,962
Other trading activities		
Shop income	295,657	270,447
Social lotteries	2,565	2,652
Rental income	88,581	58,225
Contractor fees- Sheffield City Council	18,759	-
	405,562	331,324
Investment income		
Deposit account interest	1,322	483
Charitable activities		
Adoptions	25,930	24,638
Inspectors boarding fees	48,724	23,040
Commissions	17,380	15,620
Sundry receipts	1,040	3,174
Income from clinic	5,314	5,331
Other boarding fees	71,833	15,383
	170,221	87,186
Other income		
Solar panel returns	8,500	(1,741)
Total incoming resources	1,094,357	804,214
EXPENDITURE		
Other trading activities		
Wages	125,787	100,356
Social security	6,454	4,080
Pensions	2,034	1,564
Fundraising costs	-	9,934
Rent	57,028	48,759
Rates	5,396	2,475
Light and heat	4,760	5,197
Insurance	3,325	525
Telephone	5,760	4,164
Printing, postage and stationery	-	34
Sundries	1,846	1,315
Bank charges	3,575	4,603
Depreciation	2,861	2,055
	218,826	185,061
Charitable activities		
Wages	220,660	108,004
Carried forward	220,660	108,004

This page does not form part of the statutory financial statements

**Royal Society for the Prevention of
Cruelty to Animals (Sheffield branch)**

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	220,660	108,004
Social security	11,320	5,734
Pensions	3,263	1,948
Rates and water	16,382	14,806
Insurance	6,195	4,143
Light and heat	47,261	42,445
Telephone	13,420	1,784
Postage and stationery	4,976	9,753
Sundries	10,424	5,809
Drugs and medical supplies	887	462
Identichips	133	337
Supplies, equipment and food	21,270	21,137
Veterinary fees	32,912	29,101
Waste disposal	5,568	5,360
Repairs and renewals	22,007	7,722
Cleaning	87	85
Motor expenses	1,922	2,343
Bad debts written off	298	733
Bank charges	4,061	3,862
Training	640	360
Subscriptions	609	1,290
Freehold property	102,608	101,966
Plant and machinery	12,195	6,367
Motor vehicles	1,492	1,385
Loss on sale of tangible fixed assets	(2,708)	(1,943)
	537,882	374,993
Support costs		
Management		
Wages	146,024	121,411
Social security	10,578	8,088
Pensions	3,558	3,189
Legal and professional	7,478	6,534
	167,638	139,222
Finance		
Bank charges	2,368	1,819
Governance costs		
Auditors' remuneration	8,950	8,950
Auditors' remuneration for non audit work	3,000	3,140
	11,950	12,090
Total resources expended	938,664	713,185
Net income	155,693	91,029

This page does not form part of the statutory financial statements

Document electronically signed



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Uploaded to FuseSign	2025-06-27 14:15 +01:00
FuseSign subscriber	Kingswood
Initiator email	teresa.priestley@kingswood.org.uk
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System finalisation	2025-06-27 15:09 +01:00
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More Information

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Accounts

REGISTERED CHARITY NUMBER: 225570

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

Animal welfare remains at the heart of everything we do. Our five-year strategy started in 2022 and is shaped by this fundamental belief that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield Branch is a driving force for animal welfare. We set the standard for compassionate high-quality provision of impactful animal welfare and people services, delivered through innovative and strong partnerships and collaboration.

Our mission:

To ensure animals have a good life by caring for those in need, by advocating on behalf of animals by inspiring everyone to treat them with compassion and respect.

Our values

The RSPCA values our employees, volunteers, trustees, guide everything that we do. They also guide how we work to rescue and care for animals and how we work with individuals, families, communities and other organisations.

- We are compassionate
- We are committed
- We have experience and skills
- We act with integrity
- We are dedicated

Our 5 objectives (priorities):

1. We will rescue, shelter, care for and rehome more cats and dogs
2. We will play our part in looking after our world
3. We will collaborate and partner for animal welfare
4. We will grow income and support to ensure we are here for animals we will organize and design how and what we do for the best impact and effect
5. Design how and what we do for the best impact and effect

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

We continue to support our local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Our support to the inspectorate has continued throughout 2023 by allowing the use of kennels for case dogs. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Trustees of the Sheffield Branch wish to thank the Inspectorate for their hard work and passion for animal welfare and their continuing hard work.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we re-home to suitable adopters or fosterers.

We do this through our partnership with the PDSA.

Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objectives, to re-home to those who could not afford them. We take in, free of charge, lost cats, and try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally throughout the pandemic, but at times this has proved difficult or impossible, but we are of the belief that the public benefits from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches, and organisations/charities in the area. We have looked to develop our community focus over 2023 by reaching out to other charities, schemes, the local council, and law enforcement.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Although inflation started its downward trend throughout 2023, the charity was still impacted by the increase in costs across the Board. The team worked hard to reduce costs and negotiate new contracts where possible, as a prudent charity should endure to do. Income was also impacted, but as a Charity we maintained our main income streams through shops and investigated other avenues of income. As a result we have formed a strong partnership with the Cats Protection, and now are able to house a number of the cats within their care. The Trustees are immensely proud of the work of Dianna, the Chairty's CEO on her hard work, dedication on completing this relationship, and not only the financial strength it will bring the charity but also and more importantly the protection this offers cats.

We continued to grow our reserves in the year, we are now in a position to grow back stronger and invest to ensure the future of the charity.

Partnerships

The Branch also recognises that to continue to survive it cannot do this alone and 2023 has seen continuing and improved partnerships between the RSPCA Sheffield Branch and several other organisations. For example:

- It's My Life, an organisation that provides engaging, inclusive, fun, and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room. The organisation also runs our head office charity shop.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.
- Cats Protection, who rent a small number of pens in our cattery. This has been an amazing partnership and we wish to thank all the team at Cats Protection for their wonderful work.

Rehoming

During 2023 we re-homed 25 dogs and 125 cats.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be re-homed. This specialist care is provided by our staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, which we have built up over the years who have helped us over the years with rabbits, birds, snakes, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength and continues to do so, we are incredibly thankful for all of our amazing fosterers.

Other work

It is important to note the fantastic work the team has done throughout 2023 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens, provide urgent care for rabbits, swans, chickens, birds, snakes, and many more. The branch has supported local and international charities and rescues through donating food far and wide.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Staff

Dianna Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Dianna's and Dawn Sampson's (General Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving as well as their 'day jobs' and they have risen to that challenge and come up with a number of interesting and unusual ways of generating funds.

Our financial constraints do mean that we run a very tight ship and need to be very focused on providing the best in animal care with very limited funds. We would therefore like to thank all the staff at the Animal Centre for their hard work and commitment to this during the past year.

Shops

The shops are absolutely vital in supporting the work of the Branch and the regular income that they provide is essential in order to keep the Centre running. We opened one new shop in Woodseats during the year.

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook and X (formerly Twitter), continues with regular updates on Branch activities and events being posted to both.

Fundraising

Fundraising, like many charities across the country, has continued to be impacted by the cost of living crisis, double digit inflation and the economy. We have continued to make changes and tried new and different initiatives often with great success. Over the five year strategy we plan to continue with those and try new ways of income generation.

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Legacies

The Branch continues to receive generous legacies from our members and supporters we are ever grateful for these, they make a huge difference to the service we provide and the animals in our care and have helped to support us immensely over the year. The charity continues to work to ensure that we are not reliant upon them. It is vital that we run things in the most cost-effective and efficient manner, whilst still achieving our charitable aims. Meaning that any legacies we do receive are used to support and enrich those animals in our care.

Environmental

We have been working towards reducing the Centre's overall carbon footprint. During the year we installed additional solar panels on the roof of the main building, through grants. These green initiatives will not only go some way to helping the world, but will help us reduce our extortionate energy prices, which over the last 12 months have increased significantly, and help us to maintain our future operations.

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 15 and the Balance Sheet on page 16.

During the year, net income increase by £63,188 from £27,841 in 2022, to a net inflow of £91,029 in 2023. This movement was primarily due to an increase in the majority of areas of income throughout the year as a sense of normality resumed following the Covid-19 pandemic. The Charity maintained its focus on increasing and diversifying its income streams, and as such entered into discussions in regards to the leasing of a retail unit for use by the Charity as a retail shop. This completed in early 2024.

Overall, the Charity's total income increased by 19% compared to 2022 due to the hard work and dedication from our superb team, as well as our loyal supporters which we continue to be ever grateful for.

Following on from the prior years strategic restructuring and cost-cutting as a result of the Covid-19 pandemic, the Charity are now in a position where we can look to build and expand to ensure we can provide the animals in the Sheffield area with the care and support that they deserve.

On the face of the Balance Sheet, the Charity's total funds saw a modest increase over 2023 from £5,694,089 to £5,785,118 of which £3,274,421 was restricted (£3,341,486 - 2022). This left a balance on unrestricted funds to be spent on the general purposes of the charity amounting to £2,510,697 (£2,352,603 - 2022).

Following the increase in the overall income during the year, the year end bank balance sits at £1,271,272. As trustees we are aware that this represents a heavy surplus of reserves and are continuously looking into areas in which this can be invested, not only to further help care for animals in the Sheffield area, but to also continue the longevity of the centre.

The Charity's retail shops have gone from strength to strength since an element of normality returned following the Covid-19 pandemic, as evidenced in the 12% increase in shop income over the past year. Our retail shops remain an enormously important element in our strategic plan, and as such we would like to thank everyone for their donations which enable us to provide the critical care for the animals in the Sheffield area.

During the year we have received donations of £61,137 (£69,267 - 2022) and legacies of £284,043 (£156,382 - 2022). These help to provide crucial care to our animals and we are forever grateful for all of the kind donations.

The Charity will continue to focus on increasing income levels over the next 12 months, which, in turn, will enable us to continue to put the wellbeing of our animals first.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees have taken considerable care to monitor the cash position and amounts of legacies throughout the past year, while also continuing with various revenue generating and cost saving initiatives.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. We are holding more than 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will aim to achieve a balance between prudence and providing the maximum care for animals in the Sheffield area, our costs have significantly increased through the last 12 months, and we continue to operate with a very stripped down staff.

FUTURE PLANS

The plans over 2024 are to increase staffing levels following our previous years' cut backs in order to expand the care we can provide to the animals of Sheffield. This will initially reduce the overall reserves, however we will also be looking to invest into income generating investments to provide a steady income which can be further used on animal rescue

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2020).

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than five or more than nine elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Organisational structure

The Trustees hold monthly meetings at which decisions are made. Day to day running of the Branch is delegated to the Chief Executive

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 19.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive and regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P A Galloway - Chair
U Nair - Treasurer (resigned 24/1/2023)
S Parkin - Vice-chair
C Buckley - Legacies
N Swire - Secretary
L Kerry - Treasurer
M Carroll - Trustee

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Service Manager
Natalie Martin, Animal Welfare and Development Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

Solicitors

Holden Smith Law Limited
9 The Grove
Ilkley
LS29 9LW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

22/10/2024

Approved by order of the board of trustees on and signed on its behalf by:

Paul Galloway

.....
P A Galloway - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield Branch) (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2023 and of its incoming resources and application of resources, 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 Auditors' 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our charity sector experience and through discussion with management and trustees;
- making inquiries and discussing with trustees as to whether the charity complies with such laws and regulations;
- reviewing reports from licensing inspections;
- enquiries with the trustees concerning any actual or potential litigation or claims;
- inspection of relevant legal correspondence;
- reviewing minutes of meeting of trustee meetings;
- the performance of analytical procedures to identify unexpected changes or movements to account balances which may be indicative of fraud;
- reviewing transactions around the end of the reporting period and by testing the appropriateness of journals and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

23/10/2024

Date:

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	386,962	-	386,962	283,794
Charitable activities	5				
Animal shelter		81,855	-	81,855	67,039
Clinic		5,331	-	5,331	464
Other trading activities	3	331,324	-	331,324	298,602
Investment income	4	483	-	483	526
Other income		(1,741)	-	(1,741)	27,374
Total		804,214	-	804,214	677,799
EXPENDITURE ON					
Raising funds	6	200,374	-	200,374	193,613
Charitable activities	7				
Animal shelter		414,445	67,065	481,510	415,027
Clinic		31,301	-	31,301	41,318
Total		646,120	67,065	713,185	649,958
NET INCOME/(EXPENDITURE)		158,094	(67,065)	91,029	27,841
RECONCILIATION OF FUNDS					
Total funds brought forward		2,352,603	3,341,486	5,694,089	5,666,248
TOTAL FUNDS CARRIED FORWARD		2,510,697	3,274,421	5,785,118	5,694,089

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	14	1,256,780	3,103,641	4,360,421	4,435,756
CURRENT ASSETS					
Debtors	15	203,617	-	203,617	190,947
Cash at bank and in hand		1,100,492	170,780	1,271,272	1,109,281
		1,304,109	170,780	1,474,889	1,300,228
CREDITORS					
Amounts falling due within one year	16	(50,192)	-	(50,192)	(41,895)
NET CURRENT ASSETS		1,253,917	170,780	1,424,697	1,258,333
TOTAL ASSETS LESS CURRENT LIABILITIES		2,510,697	3,274,421	5,785,118	5,694,089
NET ASSETS		2,510,697	3,274,421	5,785,118	5,694,089
FUNDS	18				
Unrestricted funds				2,510,697	2,352,603
Restricted funds				3,274,421	3,341,486
TOTAL FUNDS				5,785,118	5,694,089

The financial statements were approved by the Board of Trustees and authorised for issue on 22/10/2024 and were signed on its behalf by:

Paul Galloway

.....
P A Galloway - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	197,822	180,553
Finance costs paid		(1,819)	(2,497)
Net cash provided by operating activities		196,003	178,056
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,695)	(1,333)
Sale of tangible fixed assets		3,200	-
Interest received		483	526
Net cash used in investing activities		(34,012)	(807)
Change in cash and cash equivalents in the reporting period		161,991	177,249
Cash and cash equivalents at the beginning of the reporting period		1,109,281	932,032
Cash and cash equivalents at the end of the reporting period		1,271,272	1,109,281

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	91,029	27,841
Adjustments for:		
Depreciation charges	111,773	113,807
Profit on disposal of fixed assets	(1,943)	-
Interest received	(483)	(526)
Finance costs	1,819	2,497
(Increase)/decrease in debtors	(12,670)	28,477
Increase in creditors	8,297	8,457
Net cash provided by operations	197,822	180,553

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23	Cash flow	At 31/12/23
	£	£	£
Net cash			
Cash at bank and in hand	1,109,281	161,991	1,271,272
	1,109,281	161,991	1,271,272
Total	1,109,281	161,991	1,271,272

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2019)', 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 presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the its ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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 is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Activities for generating funds

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Income

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when an invoice is raised.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

Solar power income is recognised as earned.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
Freehold property	2% on cost of buildings. Land is not depreciated.
Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
Motor vehicles	20% on cost.

Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	61,137	69,267
Legacies	284,043	156,382
Grants	41,782	58,145
	386,962	283,794

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	270,447	242,304
Social lotteries	2,652	2,853
Other fundraising events	-	1,562
Rental income	58,225	51,883
	331,324	298,602

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest on cash deposits	483	526

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Adoptions	24,638	40,251
Inspectors boarding fees	23,040	9,162
Commissions	15,620	15,188
Sundry receipts	3,174	2,438
Other boarding fees	15,383	-
Income from clinic	5,331	464
	87,186	67,503

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	-	67
Staff costs	106,000	93,027
Fundraising costs	9,934	4,446
Rent	48,759	35,024
Rates	2,475	(1,770)
Light and heat	5,197	26,074
Insurance	525	1,004
Telephone	4,164	3,487
Printing, postage and stationery	34	9,771
Sundries	1,315	717
Bank charges	4,603	2,904
Depreciation	2,055	1,715
Support costs	15,313	17,147
	200,374	193,613

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	343,692	137,818	481,510
Clinic	31,301	-	31,301
	374,993	137,818	512,811

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	13,922	182	1,209	15,313
Animal shelter	125,300	1,637	10,881	137,818
	139,222	1,819	12,090	153,131

9. AUDITORS' REMUNERATION

	2023 £	2022 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,950	6,780
Auditors' remuneration for non audit work	3,140	3,390

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	329,771	296,561
Social security costs	17,902	15,887
Other pension costs	6,701	4,673
	354,374	317,121

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. STAFF COSTS - continued

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

	2023	2022
Animal centre	7	7
Charity shops	8	8
Management and administration	5	5
	20	20

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	283,794	-	283,794
Charitable activities			
Animal shelter	67,039	-	67,039
Clinic	464	-	464
Other trading activities	298,602	-	298,602
Investment income	526	-	526
Other income	27,374	-	27,374
Total	677,799	-	677,799
EXPENDITURE ON			
Raising funds	193,613	-	193,613
Charitable activities			
Animal shelter	347,963	67,064	415,027
Clinic	41,318	-	41,318
Total	582,894	67,064	649,958
NET INCOME/(EXPENDITURE)	94,905	(67,064)	27,841
RECONCILIATION OF FUNDS			
Total funds brought forward	2,257,698	3,408,550	5,666,248
TOTAL FUNDS CARRIED FORWARD	2,352,603	3,341,486	5,694,089

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	111,773	113,807
Gain on sale of tangible fixed assets	1,943	-
	<u><u>113,716</u></u>	<u><u>113,807</u></u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2023	5,901,768	139,364	14,798	6,055,930
Additions	23,625	14,070	-	37,695
Disposals	-	(26,505)	(6,000)	(32,505)
	<u>5,925,393</u>	<u>126,929</u>	<u>8,798</u>	<u>6,061,120</u>
Depreciation				
At 1 January 2023	1,483,676	124,185	12,313	1,620,174
Charge for year	101,966	8,422	1,385	111,773
Eliminated on disposal	-	(26,348)	(4,900)	(31,248)
	<u>1,585,642</u>	<u>106,259</u>	<u>8,798</u>	<u>1,700,699</u>
Net book value				
At 31 December 2023	4,339,751	20,670	-	4,360,421
	<u><u>4,339,751</u></u>	<u><u>20,670</u></u>	<u><u>-</u></u>	<u><u>4,360,421</u></u>
At 31 December 2022	4,418,092	15,179	2,485	4,435,756
	<u><u>4,418,092</u></u>	<u><u>15,179</u></u>	<u><u>2,485</u></u>	<u><u>4,435,756</u></u>

Included in cost or valuation of land and buildings is freehold land of £821,314 (2022 - £821,314) which is not depreciated.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	28,759	24,431
Other debtors	-	4,048
VAT	2,043	5,636
Prepayments and accrued income	172,815	156,832
	<u><u>203,617</u></u>	<u><u>190,947</u></u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	18,737	16,704
Taxation and social security	5,761	4,287
Other creditors	25,694	20,904
	50,192	41,895

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	30,157	30,157
Between one and five years	50,290	80,447
	80,447	110,604

18. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	2,352,603	158,094	2,510,697
Restricted funds			
Rebuild appeal	3,340,376	(67,035)	3,273,341
Max fund/Petes dream	1,110	(30)	1,080
	3,341,486	(67,065)	3,274,421
TOTAL FUNDS	5,694,089	91,029	5,785,118

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	804,214	(646,120)	158,094
Restricted funds			
Rebuild appeal	-	(67,035)	(67,035)
Max fund/Petes dream	-	(30)	(30)
	-	(67,065)	(67,065)
TOTAL FUNDS	804,214	(713,185)	91,029

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	2,257,698	94,905	2,352,603
Restricted funds			
Rebuild appeal	3,407,410	(67,034)	3,340,376
Max fund/Petes dream	1,140	(30)	1,110
	<u>3,408,550</u>	<u>(67,064)</u>	<u>3,341,486</u>
TOTAL FUNDS	<u>5,666,248</u>	<u>27,841</u>	<u>5,694,089</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	677,799	(582,894)	94,905
Restricted funds			
Rebuild appeal	-	(67,034)	(67,034)
Max fund/Petes dream	-	(30)	(30)
	<u>-</u>	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>677,799</u>	<u>(649,958)</u>	<u>27,841</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

Max fund/Petes dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £11,558 (2022 -£10,532). At 31 December 2023 the amount owed to the National RSPCA was £8,121 (2022 - £4,156).

During the year the charity also provided services and received grants from the National RSPCA amounting to £67,373 (2022 - £57,944). At 31 December 2023 the amount owed from the National RSPCA was £13,213 (2022- £15,279).

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	61,137	69,267
Legacies	284,043	156,382
Grants	41,782	58,145
	386,962	283,794
Other trading activities		
Shop income	270,447	242,304
Social lotteries	2,652	2,853
Other fundraising events	-	1,562
Rental income	58,225	51,883
	331,324	298,602
Investment income		
Interest on cash deposits	483	526
Charitable activities		
Adoptions	24,638	40,251
Inspectors boarding fees	23,040	9,162
Commissions	15,620	15,188
Sundry receipts	3,174	2,438
Income from clinic	5,331	464
Other boarding fees	15,383	-
	87,186	67,503
Other income		
Solar power	(1,741)	27,374
Total incoming resources	804,214	677,799
EXPENDITURE		
Other trading activities		
Purchases	-	67
Wages	100,356	87,805
Social security	4,080	3,916
Pensions	1,564	1,306
Fundraising costs	9,934	4,446
Rent	48,759	35,024
Rates	2,475	(1,770)
Light and heat	5,197	26,074
Carried forward	172,365	156,868

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Other trading activities		
Brought forward	172,365	156,868
Insurance	525	1,004
Telephone	4,164	3,487
Printing, postage and stationery	34	9,771
Sundries	1,315	717
Bank charges	4,603	2,904
Plant and machinery	2,055	1,715
	185,061	176,466
Charitable activities		
Wages	108,004	89,491
Social security	5,734	5,714
Pensions	1,948	1,626
Rates and water	14,806	2,975
Insurance	4,143	4,693
Light and heat	42,445	12,824
Telephone	1,784	1,495
Printing, postage and stationery	9,753	4,208
Advertising	-	50
Sundries	5,809	5,399
Drugs and medical supplies	462	421
Identichips	337	391
Supplies, equipment and food	21,137	17,184
Veterinary fees	29,101	38,822
Waste disposal	5,360	3,715
Repairs and renewals	7,722	12,121
Cleaning	85	36
Motor expenses	2,343	1,596
Bad debts written off	733	-
Bank charges	3,862	2,944
Training	360	-
Subscriptions	1,290	-
Freehold property	101,966	101,609
Plant and machinery	6,367	7,523
Motor vehicles	1,385	2,960
Gain on sale of tangible fixed assets	(1,943)	-
	374,993	317,797
Support costs		
Management		
Wages	121,411	119,265
Social security	8,088	6,257
Pensions	3,189	1,741
Legal and professional fees	6,534	15,765
	139,222	143,028

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
Management		
Finance		
Bank charges	1,819	2,497
Governance costs		
Auditors' remuneration	8,950	6,780
Auditors' remuneration for non audit work	3,140	3,390
	12,090	10,170
Total resources expended	713,185	649,958
Net income	91,029	27,841

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CHAIR OF TRUSTEES' WELCOME
FOR THE YEAR ENDED 31 DECEMBER 2022**

Welcome to all our members, supporters, volunteers, and our hardworking staff.

Throughout 2022 the team continued its focus on delivering the charity's five-year strategy and working towards our 5 priorities, we made some great steps throughout the year. The team also continued its attention on costs and expenses to ensure that these are reduced as much as possible, whilst increasing income, both are not easy challenges at a time when inflation is double digits and cost of living is gripping the nation.

The animal care team continue to do a fantastic job in ensuring that the dogs and cats in our care are well looked after through the branch activities and through the amazing network of fosterers.

As we go into 2023 the challenges continue around the number of animals coming to us for care, we have seen an increase in abandoned pets to the Centre, which is incredibly heart breaking, as the cost-of-living crisis continues we unfortunately expect this to continue. I stepped down in December 2022 as the Vice-chair for the Yorkshire and Northeast region, I have fully enjoyed the role and was able to help all the branches in the region and work on some National RSPCA initiatives that will be launched in 2023, which I am incredibly excited for.

We have worked closely with a number of other animal charities across Sheffield and other RSPCA branches across Yorkshire in 2022, to share our knowledge and experience, this support network has proved irreplaceable at times. With thanks to Caroline, CEO of RSPCA Leeds and Wakefield, Russell, CEO of RSPCA Halifax, Huddersfield, and Bradford, Pete, CEO of RSPCA York and Harrogate, and of course our thanks to the RSPCA Regional Team, Nikki, Sarah and Richard, who all at no matter what time of the day have responded to my incessant message and phone calls.

As always, I and the rest of the Trustees wish to thank all our hardworking staff during this year but especially for the dedication and passion of our incredible Chief Executive, Dianna, Dawn and the fantastic Animal Care leads Hayley and Emily. Without them the branch would not be in the position it is today. I wish to personally thank my fellow trustees, who all have professional careers and work long hours but give up a lot of their free time; evenings, weekends as volunteers to ensure successful governance and decision making of the branch, my thanks to Uday Nair, who has unfortunately stepped down from his Trustee and treasurer role due to a career move to Europe I wish him luck in this exciting role and ask him to keep in touch. I wish to thank our fantastic supporters, as I said last year without your support and dedication the animals who are in our care won't be as lucky and may never be able to find their forever homes. And finally, I wish to thank Laura Laver, who left the board of trustees at the birth of her daughter. Laura, as trustee and secretary, has been key to supporting myself and Dianna in changing this great charity over the years to ensure we have a future. She has been missed by the board throughout the year, but the door will always remain open for Laura to return as a trustee.

Paul Galloway
Chair of RSPCA Sheffield Trustees

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

Animal welfare remains at the heart of everything we do. Our five-year strategy started in 2022 and is shaped by this fundamental belief that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield Branch is a driving force for animal welfare. We set the standard for compassionate high-quality provision of impactful animal welfare and people services, delivered through innovative and strong partnerships and collaboration.

Our mission:

To ensure animals have a good life by caring for those in need, by advocating on behalf of animals by inspiring everyone to treat them with compassion and respect.

Our values

The RSPCA values our employees, volunteers, trustees, guide everything that we do. They also guide how we work to rescue and care for animals and how we work with individuals, families, communities and other organisations.

- We are compassionate
- We are committed
- We have experience and skills
- We act with integrity
- We are dedicated

Our 5 objectives (priorities):

1. We will rescue, shelter, care for and rehome more cats and dogs
2. We will play our part in looking after our world
3. We will collaborate and partner for animal welfare
4. We will grow income and support to ensure we are here for animals we will organize and design how and what we do for the best impact and effect
5. Design how and what we do for the best impact and effect

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

We continue to support our local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Our support to the inspectorate has continued throughout 2022 by allowing the use of kennels for case dogs. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Trustees of the Sheffield Branch wish to thank the Inspectorate for their hard work and passion for animal welfare and their continuing hard work.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we re-home to suitable adopters or fosterers.

Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them. We take in, free of charge, lost cats, and try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally throughout the pandemic, but at times this has proved difficult or impossible, but we are of the belief that the public benefits from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches, and organisations/charities in the area. We have looked to develop our community focus over 2022 by reaching out to other charities, schemes, the local council, and law enforcement.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

Unfortunately, two Trustees resigned in 2022; Laura Laver and Uday Nair, the Trustees would like to thank them for their help and support whilst they were part of the Committee.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

2022 saw an impact to the costs of the charity, with everything going up for everyone, we were hit particularly hard with our energy costs which increased significantly. This continued throughout the year and into 2023. The impact of cost of living and high inflation also impacted how much we were able to fundraise, an ever growing problem, the issues of 2022 made it just that bit harder to raise. We have continued with our revised approach to fundraising, utilising social media and other online platforms. We will continue this work and start opening up our doors to new events and new and old members over the coming years to continue getting involved, support, adopt, donate and drive brand awareness.

We saw a continued growth in our reserves throughout the year, however we continue to work with a skeleton team, the objective for 2023 is to review this and invest in the key areas of the charity.

Partnerships

The Branch also recognises that to continue to survive it cannot do this alone and 2022 has seen continuing and improved partnerships between the RSPCA Sheffield Branch and several other organisations. For example:

- It's My Life, an organisation that provides engaging, inclusive, fun, and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room. The organisation also runs our head office charity shop.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.

Rehoming

During 2022 we re-homed 52 dogs and 144 cats.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be re-homed. This specialist care is provided by our staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, which we have built up over the years who have helped us over the years with rabbits, birds, snakes, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength and continues to do so, we are incredibly thankful for all of our amazing fosterers.

Other work

It is important to note the fantastic work the team has done throughout 2022 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens, provide urgent care for rabbits, swans, chickens, birds, snakes, and many more. The branch has supported local and international charities and rescues through donating food far and wide.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Staff

Dianna Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Dianna's and Dawn Sampson's (General Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving as well as their 'day jobs' and they have risen to that challenge and come up with a number of interesting and unusual ways of generating funds.

Our financial constraints do mean that we run a very tight ship and need to be very focused on providing the best in animal care with very limited funds. We would therefore like to thank all the staff at the Animal Centre for their hard work and commitment to this during the past year.

Shops

The shops are absolutely vital in supporting the work of the Branch and the regular income that they provide is essential in order to keep the Centre running.

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch. We decided to close the second-hand Superstore due to its underperformance and high-cost base, Dianna is constantly thinking outside of the box for new opportunities and has recently developed a scheme with a local business for house clearances, with many more ideas in the pipeline.

Our eBay and online sales, with shops closed, have been an area of focus for 2022 and continue to go from strength to strength. Dianna has done an incredible job in turning online sales around.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook and Twitter, continues with regular updates on Branch activities and events being posted to both.

Fundraising

Throughout 2022 our traditional way of fundraising has not been possible; we have however been building our online presence and from it grown a network of supporters across Sheffield.

The cost of living crisis, double digit inflation and the economy has impacted our fundraising which has continued to be very difficult throughout the year, and continues to be more challenging as each year passes. We have made changes throughout the year and tried new and different initiatives often with great success. Over the five year strategy we plan to continue with those and try new ways of income generation.

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Legacies

The Branch continues to receive generous legacies from our members and supporters we are ever grateful for these, they make a huge difference to the service we provide and the animals in our care and have helped to support us immensely over the years in particular throughout the Covid lockdown and into 2022. However, over the last couple of years we have worked hard to ensure that the Branch is not reliant upon them by reviewing all our activities, expenditure, and income. It is vital that we run things in the most cost-effective and efficient manner, whilst still achieving our charitable aims. Meaning that any legacies we do receive are used to support and enrich those animals in our care.

Environmental

We have been working towards reducing the Centre's overall carbon footprint. With planning of additional solar panels on the roof of the main building, and research into other areas where we can help get our operations get closer to net zero. This does come at a cost but we have been lucky (following a lot of hard work and dedication) to receive financial support. These green initiatives will not only go some way to helping the world, but will help us reduce our extortionate energy prices, which over the last 12 months have increased significantly, and help us to maintain our future operations.

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 13 and the Balance Sheet on page 14.

During the year, net income decreased by £198,235 from £226,076 in 2021, to a net inflow of £27,841 in 2022. This decrease was primarily due to a reduction in legacies throughout the year, whereby funds are donated to the Charity through the estates of our members who have sadly passed away. Despite this the Trustees remain upbeat, with other trading activity income increasing by almost 50%, which highlights a strong underlying base for the Charity to build upon.

After a number of years of restructuring and cost-cutting as a result of the Covid-19 pandemic, the Charity are now in a position where we can look to build and expand to ensure we can provide the animals in the Sheffield area with the care and support that they deserve.

On the face of the Balance Sheet, the Charity's total funds saw a marginal increase over 2022 from £5,666,248 to £5,694,089 of which £3,341,486 was restricted (£3,408,550 - 2021). This left a balance on unrestricted funds to be spent on the general purposes of the charity amounting to £2,352,603 (£2,257,698 - 2021) This was expected as a result of the fall in legacy payments received as earlier highlighted.

Despite a decrease in the overall income during the year, the year end bank balance sits at £1,109,281. As trustees we are aware that this represents a heavy surplus of reserves and are continuously looking into areas in which this can be invested, not only to further help care for animals in the Sheffield area, but to also continue the longevity of the centre.

The Charity's retail shops have gone from strength to strength since an element of normality returned following the Covid-19 pandemic, as evidenced in the 61.8% increase in shop income over the past year. Our retail shops remain an enormously important element in our strategic plan, and as such we would like to thank everyone for their donations which enable us to provide the critical care for the animals in the Sheffield area.

During the year we have received donations of £69,267 (£113,365 - 2021) and legacies of £156,382 (£225,809 - 2021). These help to provide crucial care to our animals and we are forever grateful for all of the kind donations.

The Charity will continue to focus on increasing income levels over the next 12 months, which, in turn, will enable us to continue to put the wellbeing of our animals first.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees have taken considerable care to monitor the cash position and amounts of legacies throughout the past year, while also continuing with various revenue generating and cost saving initiatives.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. We are holding more than 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will aim to achieve a balance between prudence and providing the maximum care for animals in the Sheffield area, our costs have significantly increased through the last 12 months, and we continue to operate with a very stripped down staff.

FUTURE PLANS

The plans over 2023 and 2024 is to increase staffing levels which will reduce the overall reserves, we will also be looking to invest into income generating investments to provide a steady income which can be used on animal rescue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2020).

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than five or more than nine elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Organisational structure

The Trustees hold monthly meetings at which decisions are made. Day to day running of the Branch is delegated to the Chief Executive

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 19.

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive and regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P A Galloway - Chair
L Laver - Secretary (resigned 16/6/2022)
U Nair - Treasurer (resigned 24/1/2023)
S Parkin - Vice-chair
C Buckley - Legacies
N Swire - Secretary
L Kerry - Treasurer
M Carroll - Co-opted (appointed 19/7/2022)

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Service Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

Solicitors

Holden Smith Law Limited
9 The Grove
Ilkley
LS29 9LW

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

30/08/2023

Approved by order of the board of trustees on and signed on its behalf by:



.....
P A Galloway - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield Branch) (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2022 and of its incoming resources and application of resources, 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 Auditors' 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our charity sector experience and through discussion with management and trustees;
- making inquiries and discussing with trustees as to whether the charity complies with such laws and regulations;
- reviewing reports from licensing inspections;
- enquiries with the trustees concerning any actual or potential litigation or claims;
- inspection of relevant legal correspondence;
- reviewing minutes of meeting of trustee meetings;
- the performance of analytical procedures to identify unexpected changes or movements to account balances which may be indicative of fraud;
- reviewing transactions around the end of the reporting period and by testing the appropriateness of journals and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited

Chartered Certified Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

First Floor

Unit 4, Broadfield Court

Sheffield

South Yorkshire

S8 0XF

Date: 1. September 2023.....

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	283,794	-	283,794	443,094
Charitable activities	5				
Animal shelter		67,039	-	67,039	64,042
Clinic		464	-	464	3,991
Other trading activities	3	298,602	-	298,602	198,191
Investment income	4	526	-	526	212
Other income		27,374	-	27,374	91,375
Total		677,799	-	677,799	800,905
EXPENDITURE ON					
Raising funds	6	193,613	-	193,613	169,407
Charitable activities	7				
Animal shelter		347,963	67,064	415,027	384,436
Clinic		41,318	-	41,318	20,986
Total		582,894	67,064	649,958	574,829
NET INCOME/(EXPENDITURE)		94,905	(67,064)	27,841	226,076
RECONCILIATION OF FUNDS					
Total funds brought forward		2,257,698	3,408,550	5,666,248	5,440,172
TOTAL FUNDS CARRIED FORWARD		2,352,603	3,341,486	5,694,089	5,666,248

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	14	1,265,050	3,170,706	4,435,756	4,548,230
CURRENT ASSETS					
Debtors	15	190,947	-	190,947	219,424
Cash at bank and in hand		<u>938,501</u>	<u>170,780</u>	<u>1,109,281</u>	<u>932,032</u>
		1,129,448	170,780	1,300,228	1,151,456
CREDITORS					
Amounts falling due within one year	16	(41,895)	-	(41,895)	(33,438)
NET CURRENT ASSETS		<u>1,087,553</u>	<u>170,780</u>	<u>1,258,333</u>	<u>1,118,018</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,352,603</u>	<u>3,341,486</u>	<u>5,694,089</u>	<u>5,666,248</u>
NET ASSETS		<u>2,352,603</u>	<u>3,341,486</u>	<u>5,694,089</u>	<u>5,666,248</u>
FUNDS	18				
Unrestricted funds				2,352,603	2,257,698
Restricted funds				<u>3,341,486</u>	<u>3,408,550</u>
TOTAL FUNDS				<u>5,694,089</u>	<u>5,666,248</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/08/2023..... and were signed on its behalf by:



.....
P A Galloway - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	180,553	122,579
Finance costs paid		(2,497)	(1,902)
Net cash provided by operating activities		<u>178,056</u>	<u>120,677</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,333)	(7,272)
Sale of tangible fixed assets		-	176,000
Interest received		526	212
Net cash (used in)/provided by investing activities		<u>(807)</u>	<u>168,940</u>
Change in cash and cash equivalents in the reporting period		177,249	289,617
Cash and cash equivalents at the beginning of the reporting period		<u>932,032</u>	<u>642,415</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,109,281</u></u>	<u><u>932,032</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	27,841	226,076
Adjustments for:		
Depreciation charges	113,807	114,269
Profit on disposal of fixed assets	-	(79,375)
Interest received	(526)	(212)
Finance costs	2,497	1,902
Decrease/(increase) in debtors	28,477	(128,592)
Increase/(decrease) in creditors	<u>8,457</u>	<u>(11,489)</u>
Net cash provided by operations	<u><u>180,553</u></u>	<u><u>122,579</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank and in hand	<u><u>932,032</u></u>	<u><u>177,249</u></u>	<u><u>1,109,281</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2019)', 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 presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the its ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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 is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Income

Activities for generating funds

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when an invoice is raised.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

Solar power income is recognised as earned.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
Freehold property	2% on cost of buildings. Land is not depreciated.
Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
Motor vehicles	20% on cost.

Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	69,267	113,365
Legacies	156,382	225,809
Grants	58,145	103,920
	<u>283,794</u>	<u>443,094</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	242,304	149,772
Social lotteries	2,853	2,739
Other fundraising events	1,562	-
Rental income	51,883	45,680
	<u>298,602</u>	<u>198,191</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest on cash deposits	<u>526</u>	<u>212</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Adoptions	40,251	33,566
Inspectors boarding fees	9,162	14,720
Commissions	15,188	15,100
Sundry receipts	2,438	656
Income from clinic	464	3,991
	<u>67,503</u>	<u>68,033</u>

6. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	67	1,287
Staff costs	93,027	82,433
Hire of plant and machinery	-	2,064
Fundraising costs	4,446	6,388
Rent	35,024	41,243
Rates	(1,770)	2,250
Light and heat	26,074	3,360
Insurance	1,004	2,022
Telephone	3,487	2,344
Printing, postage and stationery	9,771	6,241
Sundries	717	212
Bank charges	2,904	4,726
Depreciation	1,715	1,788
Support costs	17,147	13,049
	<u>193,613</u>	<u>169,407</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	276,479	138,548	415,027
Clinic	41,318	-	41,318
	<u>317,797</u>	<u>138,548</u>	<u>456,345</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	15,880	250	1,017	17,147
Animal shelter	127,148	2,247	9,153	138,548
	<u>143,028</u>	<u>2,497</u>	<u>10,170</u>	<u>155,695</u>

9. AUDITORS' REMUNERATION

	2022 £	2021 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,780	6,047
Auditors' remuneration for non audit work	<u>3,390</u>	<u>3,023</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	296,561	244,503
Social security costs	15,887	10,823
Other pension costs	<u>4,673</u>	<u>4,319</u>
	<u>317,121</u>	<u>259,645</u>

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

	2022	2021
Animal centre	7	4
Charity shops	8	8
Management and administration	<u>5</u>	<u>6</u>
	<u>20</u>	<u>18</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. STAFF COSTS - continued

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	443,094	-	443,094
Charitable activities			
Animal shelter	64,042	-	64,042
Clinic	3,991	-	3,991
Other trading activities	198,191	-	198,191
Investment income	212	-	212
Other income	12,000	79,375	91,375
Total	<u>721,530</u>	<u>79,375</u>	<u>800,905</u>
EXPENDITURE ON			
Raising funds	169,407	-	169,407
Charitable activities			
Animal shelter	312,152	72,284	384,436
Clinic	20,986	-	20,986
Total	<u>502,545</u>	<u>72,284</u>	<u>574,829</u>
NET INCOME	218,985	7,091	226,076
RECONCILIATION OF FUNDS			
Total funds brought forward	2,038,713	3,401,459	5,440,172
TOTAL FUNDS CARRIED FORWARD	<u>2,257,698</u>	<u>3,408,550</u>	<u>5,666,248</u>

13. NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	113,807	114,269
Gain on sale of tangible fixed assets	-	79,375

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2022	5,901,768	138,031	14,798	6,054,597
Additions	-	1,333	-	1,333
At 31 December 2022	5,901,768	139,364	14,798	6,055,930
Depreciation				
At 1 January 2022	1,382,067	114,947	9,353	1,506,367
Charge for year	101,609	9,238	2,960	113,807
At 31 December 2022	1,483,676	124,185	12,313	1,620,174
Net book value				
At 31 December 2022	4,418,092	15,179	2,485	4,435,756
At 31 December 2021	4,519,701	23,084	5,445	4,548,230

Included in cost or valuation of land and buildings is freehold land of £821,314 (2021 - £821,314) which is not depreciated.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	24,431	14,797
Other debtors	4,048	171,802
VAT	5,636	6,985
Prepayments and accrued income	156,832	25,840
	<u>190,947</u>	<u>219,424</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	16,704	8,171
Taxation and social security	4,287	3,501
Other creditors	20,904	21,766
	<u>41,895</u>	<u>33,438</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	30,157	18,157
Between one and five years	80,447	67,104
In more than five years	-	7,500
	<u>110,604</u>	<u>92,761</u>

18. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	2,257,698	94,905	2,352,603
Restricted funds			
Rebuild appeal	3,407,410	(67,034)	3,340,376
Max fund/Petes dream	1,140	(30)	1,110
	<u>3,408,550</u>	<u>(67,064)</u>	<u>3,341,486</u>
TOTAL FUNDS	<u>5,666,248</u>	<u>27,841</u>	<u>5,694,089</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	677,799	(582,894)	94,905
Restricted funds			
Rebuild appeal	-	(67,034)	(67,034)
Max fund/Petes dream	-	(30)	(30)
	-	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>677,799</u>	<u>(649,958)</u>	<u>27,841</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	2,038,713	218,985	2,257,698
Restricted funds			
Rebuild appeal	3,400,289	7,121	3,407,410
Max fund/Petes dream	<u>1,170</u>	<u>(30)</u>	<u>1,140</u>
	<u>3,401,459</u>	<u>7,091</u>	<u>3,408,550</u>
TOTAL FUNDS	<u><u>5,440,172</u></u>	<u><u>226,076</u></u>	<u><u>5,666,248</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	721,530	(502,545)	218,985
Restricted funds			
Rebuild appeal	79,375	(72,254)	7,121
Max fund/Petes dream	<u>-</u>	<u>(30)</u>	<u>(30)</u>
	<u>79,375</u>	<u>(72,284)</u>	<u>7,091</u>
TOTAL FUNDS	<u><u>800,905</u></u>	<u><u>(574,829)</u></u>	<u><u>226,076</u></u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

Max fund/Petes dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £10,532 (2021 - £5,264). At 31 December 2022 the amount owed to the National RSPCA was £4,156 (2021 - £2,406).

During the year the charity also provided services and received grants from the National RSPCA amounting to £57,944 (2021 - £59,022). At 31 December 2022 the amount owed from the National RSPCA was £15,279 (2021 - £7,787).

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,267	113,365
Legacies	156,382	225,809
Grants	58,145	103,920
	283,794	443,094
Other trading activities		
Shop income	242,304	149,772
Social lotteries	2,853	2,739
Other fundraising events	1,562	-
Rental income	51,883	45,680
	298,602	198,191
Investment income		
Interest on cash deposits	526	212
Charitable activities		
Adoptions	40,251	33,566
Inspectors boarding fees	9,162	14,720
Commissions	15,188	15,100
Sundry receipts	2,438	656
Income from clinic	464	3,991
	67,503	68,033
Other income		
Gain on sale of tangible fixed assets	-	79,375
Solar power	27,374	12,000
	27,374	91,375
Total incoming resources	677,799	800,905
EXPENDITURE		
Other trading activities		
Purchases	67	1,287
Wages	87,805	79,182
Social security	3,916	2,624
Pensions	1,306	627
Hire of plant and machinery	-	2,064
Fundraising costs	4,446	6,388
Rent	35,024	41,243
Rates	(1,770)	2,250
Carried forward	130,794	135,665

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Other trading activities		
Brought forward	130,794	135,665
Light and heat	26,074	3,360
Insurance	1,004	2,022
Telephone	3,487	2,344
Printing, postage and stationery	9,771	6,241
Sundries	717	212
Bank charges	2,904	4,726
Plant and machinery	1,715	1,788
	176,466	156,358
Charitable activities		
Wages	89,491	65,003
Social security	5,714	4,075
Pensions	1,626	1,161
Rates and water	2,975	18,451
Insurance	4,693	4,337
Light and heat	12,824	17,697
Telephone	1,495	4,123
Printing, postage and stationery	4,208	5,371
Advertising	50	1,845
Sundries	5,399	9,397
Drugs and medical supplies	421	(2,377)
Identichips	391	272
Supplies, equipment and food	17,184	8,421
Veterinary fees	38,822	23,363
Waste disposal	3,715	3,933
Repairs and renewals	12,121	9,450
Cleaning	36	(224)
Motor expenses	1,596	1,205
Bank charges	2,944	-
Freehold property	101,609	101,609
Plant and machinery	7,523	7,912
Motor vehicles	2,960	2,960
	317,797	287,984
Support costs		
Management		
Wages	119,265	100,318
Social security	6,257	4,124
Pensions	1,741	2,531
Legal and professional fees	15,765	12,542
	143,028	119,515
Finance		
Bank charges	2,497	1,902

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
Finance		
Governance costs		
Auditors' remuneration	6,780	6,047
Auditors' remuneration for non audit work	<u>3,390</u>	<u>3,023</u>
	<u>10,170</u>	<u>9,070</u>
Total resources expended	<u>649,958</u>	<u>574,829</u>
Net income	<u><u>27,841</u></u>	<u><u>226,076</u></u>

Accounts

REGISTERED CHARITY NUMBER: 225570

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CHAIR OF TRUSTEES' WELCOME
FOR THE YEAR ENDED 31 DECEMBER 2021**

Welcome to all our members, supporters, volunteers, and our hardworking staff.

As we entered 2021, we faced the continuation of Covid-19, the third lockdown was in full swing, and our shops remained closed. It did, as the silver lining, provide the trustees and the senior management team the opportunity to take a view of the charity and its operations. Following the difficult decisions we had to make in 2020, we now wanted to focus our attention to costs, expenses, and income. This hard work is evidenced in these accounts. Although it is right for us to celebrate our successes of the year it is incredibly important that we do not get complacent, and work must and will continue to improve the income and expenses of the branch.

As we go into 2022 the challenges continue. The trustees and senior management have worked on the 5-year strategy which has some fantastic things we hope to achieve over the next five years. We continue to work closely with the RSPCA Regional Board and the National Society. In my capacity as the Vice-chair for the Yorkshire and Northeast region, I have been involved in the branch partnership work which is developing great plans on the future of the whole charity.

As always, I and the rest of the Trustees wish to thank all our hardworking staff during this year, especially the dedication and passion from our incredible Chief Executive, Diana, our Service Manager, Dawn, our Finance and Information Officer, Tom, and the Animal Care leads Hayley and Emily. All of whom have done a fantastic job in keeping the branch running and all the animals in our care are safe and happy.

I also wish to personally thank my fellow trustees, of whom all have professional careers and work long hours but give up their evenings and weekends as volunteers to ensure important decisions are made and the branch is governed appropriately.

And finally, I wish to thank our supporters without your support and dedication, the animals we care may not be able to find their forever homes. On their behalf thank you.

Paul Galloway
Chair of RSPCA Sheffield Trustees

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Animal welfare remains at the heart of everything we do. Our 5-year strategy (2022 -2027) is shaped by those fundamental beliefs that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield is a driving force for animal welfare. We set the standard for compassionate high-quality provision of impactful animal welfare and people services, delivered through innovation and strong partnership and collaboration.

Our mission:

To ensure animals have a good life by caring for those in need, by advocating on behalf of animals and by inspiring everyone to treat them with compassion and respect.

Our five core beliefs:

1. All animals deserve a good life
2. Animals' lives are important in themselves
3. Animals have emotions, feelings and needs
4. Animals enrich and improve our lives
5. All of us can and should help to make animals' lives better

Our values

We are compassionate
We are committed
We have experience and skills
We act with integrity
We are dedicated

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

The branch continues to support the local Inspectorate taking in mistreated or abandoned animals. The branch also takes in pets whose owners suffer from ill health, financial difficulties or pass away. We continue to support the inspectorate and the national RSPCA by allowing the use of our kennels for those dogs which are subject to court cases. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Trustees of the Sheffield Branch wish to thank the Inspectorate for their hard work and passion for animal welfare.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we rehome to suitable adopters or fosterers.

Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them. We take in, free of charge, lost cats, and try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally throughout the pandemic, but at times this has proved difficult or impossible, but we are of the belief that the public benefits from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches, and organisations/charities in the area. We have looked to develop our community focus over 2021 by reaching out to other charities, schemes, the local council, and law enforcement, most of the time this was done virtually utilising modern technology, which at times has been frustrating and never as good as meeting face to face, but it has got us through difficult times.

Our five priorities for 2022 to 2027:

1. We will rescue, shelter, care for and rehome more cats and dogs
2. We will play our part in looking after our world
3. We will collaborate and partner for animal welfare
4. We will grow income and support to ensure we are here for animals
5. We will organise and design how and what we do for the best impact and effect

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Volunteers

We have continued to provide volunteering opportunities for those who wish to support our work including trusteeship, fostering, and fundraising. Where it has not been possible to provide opportunities is through dog walking, home visiting, cat socialisation, shop work, and administration work, however as we slowly come out of the pandemic, we hope to open these opportunities back up. Our fostering network has grown throughout the pandemic and is an area we wish to continue developing as it benefits the animals in our care to be in a home environment. All our volunteers receive training in their various areas of work. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and which could give them training towards a future occupation.

ACHIEVEMENT AND PERFORMANCE

It is said every year in the Report and Accounts that the Branch faces unexpected challenges and costs, it should come as no surprise that 2021 has been no different and continued the pattern of being a very busy and demanding year. Fundraising has become very difficult throughout the year, an area that becomes more challenging as each year passes. The society has approached fundraising differently year on year and this year 2021 saw us expand our Social Media presence and the support we have received over this platform has been overwhelming, it has allowed Sheffield folk who would never have known we exist to get involved, support, adopt, donate and drive brand awareness.

The Branch has been in existence for many years; however, we fully appreciate that in order to continue to survive and grow we must constantly re-evaluate what we do and how we do it to ensure that we continue to provide the very highest standards of animal welfare and care. As I reported in the 2020 report the Trustees' key focus has been to cut Branch expenditure and increase income, although the latter has proved almost impossible during the subsequent lockdowns we have made a large difference to our expenses, this work will continue ensuring that every penny is questioned and justified. We are extremely lucky to have a very dedicated and determined group of staff and volunteers who support the Branch in delivering these services to the animals and people of Sheffield.

Partnerships

The Branch continues to work in partnership with some fantastic organisations and charities across Sheffield. For example:

- It's My Life, an organisation that provides engaging, inclusive, fun, and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.
- The Branch is working closely with South Yorkshire Police Safer Neighbourhood Team to facilitate using the Centre as a meeting place for local businesses to join together to discuss issues including safety, crime reduction, and mutual support.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.

Rehoming

During 2021 we re-homed 33 dogs and 172 cats. Numbers were lower than in 2020 as we continue to see the impact of Covid on the Inspectorate.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be rehomed. This specialist care is provided by our staff working alongside qualified support.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers who help us with rabbits, birds, snakes, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis.

Other work

It is important to note the fantastic work the team has done throughout 2021. The Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens, provided urgent care for animals. The branch has continued to support local and international charities and rescues through donating food far and wide, including Lost and Found, Friends of Ferals, All Dogs, and continuing our support to Romania with donated food and supplies, when we were able to through Border closures.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

Staff

Diana Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Diana's and Dawn Sampson's (Service Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

Shops

The Shops continue to be incredibly important to the branch and we are always on the look out to build on the shops we have across the city. They are vital in supporting the work which the branch does and provides a regular income that is essential to keep the Centre running.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook, Instagram, Tik Tok and Twitter, continues with regular updates on Branch activities and events being posted to all platforms.

Fundraising

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 13 and the Balance Sheet on page 14.

During the year, net income has decreased by £153,387 comparing the net income from 2020 which was £379,463 to £226,076 in 2021. This decrease has been caused primarily by the reduction in grants which were received in 2020. Having said that in comparison to 2020, the regular trading activities of our branch has been steady with the impact of COVID-19 receding.

Even though there has been a decrease in income, the Charity continues to look at different avenues to carry out cost cutting exercise. And in 2021, has been successful in reducing the overall expenditure by 29% over and above the 30% reduction achieved in 2020.

After inclusion of the Charity's 2021 performance, net funds of £5.6 million can be seen within the Charity's Balance Sheet (2020 - £5.4 million). Despite a decrease in the overall income during the year, the yearend bank balance sits at £932,032 a rise of £289,617 on last year's end bank balance figure. We are aware, as trustees, that this represents a heavy surplus of cash, and are looking into options to where this money can go, not only to further help care for animals in Sheffield and district, but to continue the longevity of the centre.

Even though the impact of COVID-19 has been receding the Charity continues to see a parabolic change in consumer behaviour especially in our shops where even though the income has reduced by 7% it has been picking up in the latter half of 2021 with the 'New Normal' in place. Having said that the Charity is always looking at different ways to generate income for example the rental income has gone up by 82%. In addition to this, we would like to specially thank all and everyone for their donations and people who have gift some of their estate to us in the event of their death.

We have received donations of £113,365 (£85,191 - 2020) and legacies of £225,809 (£286,783 - 2020) this year and we are forever grateful for this money.

The Charity continues to focus on increasing income levels as well as improving the profile within the local area. As mentioned above, the Charity is looking to become more self-sufficient over the coming years, which will allow us to serve and protect animals in Sheffield for many years to come.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees have taken considerable care to monitor the cash position and amounts of legacies throughout the 2022 year, while also continuing with various revenue generating and cost saving initiatives.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. We continue with 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will achieve a balance between prudence and providing the maximum care for animals in the Sheffield area.

FUTURE PLANS

We enter 2022 with our 5 year strategy which will focus on our five priorities, which are listed on page 3.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2020).

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than seven or more than fourteen elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Organisational structure

The Trustees hold monthly meetings at which decisions are made. Day to day running of the Branch is delegated to the Chief Executive

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 19.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive and regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P A Galloway - Chair
L Laver - Secretary
U Nair - Treasurer
S Parkin - Vice-chair
C Buckley - Legacies
E Chaim Co-opted (resigned 17/5/21)
N Swire - Assistant-secretary (appointed 9/9/21)
L Kerry - Assistant-treasurer (appointed 9/9/21)

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Service Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

Solicitors

Lewis Francis Blackburn Bray
14-16 Paradise Square
Sheffield
S1 2DE

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor (until disposal of investments in 2019)

Investec Wealth & Investment Limited
Beech House
Napier Street
Sheffield
S11 8HA

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

Approved by order of the board of trustees on 23/06/2022 and signed on its behalf by:



.....
P A Galloway - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield Branch) (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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, 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 Auditors' 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our charity sector experience and through discussion with management and trustees;
- making inquiries and discussing with trustees as to whether the charity complies with such laws and regulations;
- reviewing reports from licensing inspections;
- enquiries with the trustees concerning any actual or potential litigation or claims;
- inspection of relevant legal correspondence;
- reviewing minutes of meeting of trustee meetings;
- the performance of analytical procedures to identify unexpected changes or movements to account balances which may be indicative of fraud;
- reviewing transactions around the end of the reporting period and by testing the appropriateness of journals and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited

Chartered Certified Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

Date: 27 June 2022.....

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	443,094	-	443,094	859,545
Charitable activities	5				
Animal shelter		64,042	-	64,042	96,968
Clinic		3,991	-	3,991	9,846
Other trading activities	3	198,191	-	198,191	197,662
Investment income	4	212	-	212	42
Other income		12,000	79,375	91,375	23,593
Total		721,530	79,375	800,905	1,187,656
EXPENDITURE ON					
Raising funds	6	169,407	-	169,407	225,213
Charitable activities	7				
Animal shelter		312,152	72,284	384,436	547,848
Clinic		20,986	-	20,986	35,132
Total		502,545	72,284	574,829	808,193
NET INCOME		218,985	7,091	226,076	379,463
RECONCILIATION OF FUNDS					
Total funds brought forward		2,038,713	3,401,459	5,440,172	5,060,709
TOTAL FUNDS CARRIED FORWARD		2,257,698	3,408,550	5,666,248	5,440,172

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	1,310,460	3,237,770	4,548,230	4,751,852
CURRENT ASSETS					
Debtors	15	48,644	170,780	219,424	90,832
Cash at bank and in hand		932,032	-	932,032	642,415
		980,676	170,780	1,151,456	733,247
CREDITORS					
Amounts falling due within one year	16	(33,438)	-	(33,438)	(44,927)
NET CURRENT ASSETS		947,238	170,780	1,118,018	688,320
TOTAL ASSETS LESS CURRENT LIABILITIES		2,257,698	3,408,550	5,666,248	5,440,172
NET ASSETS		2,257,698	3,408,550	5,666,248	5,440,172
FUNDS	18				
Unrestricted funds				2,257,698	2,038,713
Restricted funds				3,408,550	3,401,459
TOTAL FUNDS				5,666,248	5,440,172

The financial statements were approved by the Board of Trustees and authorised for issue on 23/06/2022..... and were signed on its behalf by:



.....
P A Galloway - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	122,579	482,440
Finance costs paid		<u>(1,902)</u>	<u>(2,150)</u>
Net cash provided by operating activities		<u>120,677</u>	<u>480,290</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,272)	-
Sale of tangible fixed assets		176,000	-
Interest received		<u>212</u>	<u>42</u>
Net cash provided by investing activities		<u>168,940</u>	<u>42</u>
Change in cash and cash equivalents in the reporting period		289,617	480,332
Cash and cash equivalents at the beginning of the reporting period		<u>642,415</u>	<u>162,083</u>
Cash and cash equivalents at the end of the reporting period		<u><u>932,032</u></u>	<u><u>642,415</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	226,076	379,463
Adjustments for:		
Depreciation charges	114,269	115,233
Gain on sale of tangible fixed assets	(79,375)	-
Interest received	(212)	(42)
Finance costs	1,902	2,150
Decrease in stocks	-	13,554
Increase in debtors	(128,592)	(21,765)
Decrease in creditors	(11,489)	(6,153)
Net cash provided by operations	<u>122,579</u>	<u>482,440</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21	Cash flow	At 31/12/21
	£	£	£
Net cash			
Cash at bank and in hand	<u>642,415</u>	<u>289,617</u>	<u>932,032</u>
Total	<u>642,415</u>	<u>289,617</u>	<u>932,032</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2019)', 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 presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the its ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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 is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Income

Activities for generating funds Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when an invoice is raised.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

Solar power income is recognised as earned.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
Freehold property	2% on cost of buildings. Land is not depreciated.
Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
Motor vehicles	20% on cost.

Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	113,365	85,191
Legacies	225,809	286,783
Grants	103,920	487,571
	<u>443,094</u>	<u>859,545</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	149,772	161,138
Social lotteries	2,739	2,721
Other fundraising events	-	5,337
Pet food shop	-	3,408
Rental income	45,680	25,058
	<u>198,191</u>	<u>197,662</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest on cash deposits	<u>212</u>	<u>42</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Adoptions	33,566	36,767
Inspectors boarding fees	14,720	45,633
Commissions	15,100	13,848
Sundry receipts	656	720
Income from clinic	3,991	9,846
	<u>68,033</u>	<u>106,814</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	1,287	58
Staff costs	82,433	105,738
Hire of plant and machinery	2,064	4,765
Fundraising costs	6,388	3,779
Rent	41,243	66,010
Rates	2,250	813
Light and heat	3,360	5,937
Insurance	2,022	-
Telephone	2,344	801
Printing, postage and stationery	6,241	12,887
Sundries	212	1,434
Motor expenses	-	1,020
Bank charges	4,726	589
Depreciation	1,788	2,759
Support costs	13,049	18,623
	<u>169,407</u>	<u>225,213</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	266,998	117,438	384,436
Clinic	20,986	-	20,986
	<u>287,984</u>	<u>117,438</u>	<u>405,422</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	11,952	190	907	13,049
Animal shelter	107,563	1,712	8,163	117,438
	<u>119,515</u>	<u>1,902</u>	<u>9,070</u>	<u>130,487</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,070	8,000
Auditors' remuneration for non audit work	<u>-</u>	<u>1,811</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	244,503	401,440
Social security costs	10,823	15,290
Other pension costs	<u>4,319</u>	<u>5,686</u>
	<u>259,645</u>	<u>422,416</u>

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

	2021	2020
Animal centre	4	12
Charity shops	8	11
Management and administration	<u>6</u>	<u>9</u>
	<u>18</u>	<u>32</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	859,545	-	859,545
Charitable activities			
Animal shelter	96,968	-	96,968
Clinic	9,846	-	9,846
Other trading activities	197,662	-	197,662
Investment income	42	-	42
Other income	<u>23,593</u>	<u>-</u>	<u>23,593</u>
Total	1,187,656	-	1,187,656

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	225,213	-	225,213
Charitable activities			
Animal shelter	480,784	67,064	547,848
Clinic	35,132	-	35,132
Total	741,129	67,064	808,193
NET INCOME/(EXPENDITURE)	446,527	(67,064)	379,463
RECONCILIATION OF FUNDS			
Total funds brought forward	1,592,186	3,468,523	5,060,709
TOTAL FUNDS CARRIED FORWARD	<u>2,038,713</u>	<u>3,401,459</u>	<u>5,440,172</u>

13. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	114,269	115,233
Operating lease payments	22,900	48,033
Gain on sale of tangible fixed assets	79,375	-

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2021	5,998,393	130,759	14,798	6,143,950
Additions	-	7,272	-	7,272
Disposals	(96,625)	-	-	(96,625)
At 31 December 2021	<u>5,901,768</u>	<u>138,031</u>	<u>14,798</u>	<u>6,054,597</u>
Depreciation				
At 1 January 2021	1,280,458	105,247	6,393	1,392,098
Charge for year	<u>101,609</u>	<u>9,700</u>	<u>2,960</u>	<u>114,269</u>
At 31 December 2021	<u>1,382,067</u>	<u>114,947</u>	<u>9,353</u>	<u>1,506,367</u>
Net book value				
At 31 December 2021	<u>4,519,701</u>	<u>23,084</u>	<u>5,445</u>	<u>4,548,230</u>
At 31 December 2020	<u>4,717,935</u>	<u>25,512</u>	<u>8,405</u>	<u>4,751,852</u>

Included in cost or valuation of land and buildings is freehold land of £821,314 (2020 - £917,939) which is not depreciated.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	14,797	20,427
Other debtors	171,802	22
VAT	6,985	-
Prepayments and accrued income	<u>25,840</u>	<u>70,383</u>
	<u>219,424</u>	<u>90,832</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	8,171	24,038
Taxation and social security	3,501	3,287
Other creditors	<u>21,766</u>	<u>17,602</u>
	<u>33,438</u>	<u>44,927</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	15,000	25,900
Between one and five years	60,000	60,000
In more than five years	<u>7,500</u>	<u>22,500</u>
	<u>82,500</u>	<u>108,400</u>

18. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	2,038,713	218,985	2,257,698
Restricted funds			
Rebuild appeal	3,400,289	7,121	3,407,410
Max fund/Petes dream	<u>1,170</u>	<u>(30)</u>	<u>1,140</u>
	<u>3,401,459</u>	<u>7,091</u>	<u>3,408,550</u>
TOTAL FUNDS	<u>5,440,172</u>	<u>226,076</u>	<u>5,666,248</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	721,530	(502,545)	218,985
Restricted funds			
Rebuild appeal	79,375	(72,254)	7,121
Max fund/Petes dream	<u>-</u>	<u>(30)</u>	<u>(30)</u>
	<u>79,375</u>	<u>(72,284)</u>	<u>7,091</u>
TOTAL FUNDS	<u>800,905</u>	<u>(574,829)</u>	<u>226,076</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	1,592,186	446,527	2,038,713
Restricted funds			
Rebuild appeal	3,467,323	(67,034)	3,400,289
Max fund/Petes dream	<u>1,200</u>	<u>(30)</u>	<u>1,170</u>
	<u>3,468,523</u>	<u>(67,064)</u>	<u>3,401,459</u>
TOTAL FUNDS	<u><u>5,060,709</u></u>	<u><u>379,463</u></u>	<u><u>5,440,172</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,187,656	(741,129)	446,527
Restricted funds			
Rebuild appeal	-	(67,034)	(67,034)
Max fund/Petes dream	<u>-</u>	<u>(30)</u>	<u>(30)</u>
	<u>-</u>	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u><u>1,187,656</u></u>	<u><u>(808,193)</u></u>	<u><u>379,463</u></u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

Max fund/Petes dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £5,264 (2020 - £8,927). At 31 December 2021 the amount owed to the National RSPCA was £2,406 (2020 - £501).

During the year the charity also provided services to the National RSPCA amounting to £24,998 (2020 - £60,389). At 31 December 2021 the amount owed from the National RSPCA was £7,787 (2020 - £5,004).

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	113,365	85,191
Legacies	225,809	286,783
Grants	<u>103,920</u>	<u>487,571</u>
	443,094	859,545
Other trading activities		
Shop income	149,772	161,138
Social lotteries	2,739	2,721
Other fundraising events	-	5,337
Pet food shop	-	3,408
Rental income	<u>45,680</u>	<u>25,058</u>
	198,191	197,662
Investment income		
Interest on cash deposits	212	42
Charitable activities		
Adoptions	33,566	36,767
Inspectors boarding fees	14,720	45,633
Commissions	15,100	13,848
Sundry receipts	656	720
Income from clinic	<u>3,991</u>	<u>9,846</u>
	68,033	106,814
Other income		
Gain on sale of tangible fixed assets	79,375	-
Solar power	<u>12,000</u>	<u>23,593</u>
	91,375	23,593
Total incoming resources	800,905	1,187,656
EXPENDITURE		
Other trading activities		
Purchases	1,287	58
Wages	79,182	101,370
Social security	2,624	3,624
Pensions	627	744
Hire of plant and machinery	2,064	4,765
Carried forward	<u>85,784</u>	<u>110,561</u>

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Other trading activities		
Brought forward	85,784	110,561
Fundraising costs	6,388	3,779
Rent	41,243	66,010
Rates	2,250	813
Light and heat	3,360	5,937
Insurance	2,022	-
Telephone	2,344	801
Printing, postage and stationery	6,241	12,887
Sundries	212	1,434
Motor expenses	-	1,020
Bank charges	4,726	589
Plant and machinery	1,788	2,759
	156,358	206,590
Charitable activities		
Wages	65,003	146,155
Social security	4,075	3,317
Pensions	1,161	2,215
Hire of plant and machinery	-	1,400
Rates and water	18,451	22,309
Insurance	4,337	1,375
Light and heat	17,697	19,133
Telephone	4,123	7,193
Printing, postage and stationery	5,371	5,839
Advertising	1,845	1,183
Sundries	9,397	23,430
Drugs and medical supplies	(2,377)	12,111
Identichips	272	613
Supplies, equipment and food	8,421	20,622
Veterinary fees	23,363	25,523
Waste disposal	3,933	2,455
Repairs and renewals	9,450	6,395
Cleaning	(224)	904
Motor expenses	1,205	710
Freehold property	101,609	101,609
Plant and machinery	7,912	7,905
Motor vehicles	2,960	2,960
	287,984	415,356
Support costs		
Management		
Wages	100,318	153,915
Social security	4,124	8,349
Pensions	2,531	2,727
Legal and professional fees	12,542	9,295
	119,515	174,286

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Management		
Finance		
Bank charges	1,902	2,150
Governance costs		
Auditors' remuneration	9,070	8,000
Auditors' remuneration for non audit work	-	1,811
	9,070	9,811
Total resources expended	574,829	808,193
Net income	226,076	379,463

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CHAIR OF TRUSTEES' WELCOME
FOR THE YEAR ENDED 31 DECEMBER 2020**

I would like to give a warm welcome to all of our supporters, members, hardworking volunteers, and staff.

2020 has been an incredibly difficult year for us all. The impact of the Covid-19 pandemic has affected all of our lives and changed how we live and socialise possibly for many more years to come. The pandemic's impact on RSPCA Sheffield and District Branch has also been detrimental: we opened 2020 with tough decisions to be made to ensure the future of the charity and the animals which we care for, this led the Trustees to take the difficult decision to make redundancies. This was followed swiftly by the start of the pandemic, and we had to unfortunately close shop and work from home and also, unfortunately, take advantage of the Government's furlough scheme by putting the majority of staff on furlough. This led to difficulties in how to look after the animals in our care and had a major impact on our income. We did however continue to have a skeleton team working either from home or the centre whom we did not furlough and worked tirelessly to keep the charity ticking over. They all worked on ensuring that the dogs and cats in our care were fostered out to the fantastic network of fosterers. The significantly reduced Animal Care Team did a fantastic job in looking after the small number of animals that were unable to be fostered out during this time. Fundraising and income was very difficult to come by in 2020, however, we were very fortunate to be successful in our applications to the National RSPCA Branch Emergency Fund, which was very much welcomed and help to ensure that we didn't have to close our doors during the pandemic. We thank RSPCA for this and the huge help it has handed us.

During 2020 we worked on new initiatives to get the name of the Branch out into Sheffield, I hope you were able to watch some of the great videos across our Social Media platforms or caught Diana, Dawn, Emily, Hayley, and the Branch on ITV Calendar News and Diana, on what feels like a regular slot, on BBC Radio Sheffield. I'm sure you will join me in congratulating our 'Northern stars' for highlighting the work the Branch does day in, day out and for raising awareness of the Branch across the City of Sheffield.

As we go into 2021 it has brought with it new challenges but as always, the branch has kept its head up high and battled through, we hope to continue working with our foster and volunteer network and be able to open our doors once again to the public. It has been a while and we miss all of our supporters and members.

I wish to thank all our hardworking staff during this year and beyond but in particular, the dedication and passion from our Chief Executive, Diana, and our Service Manager, Dawn, and the fantastic Animal Care leads Hayley and Emily. I look forward to working closely with them all over the coming years. Our close relationship with RSPCA Regional Board and the National Society continues and I continue in my role as Vice-chair for the Yorkshire and Northeast region.

In 2020 we welcomed Uday Nair to the trustee board. Uday is an Automation and Analytics Manager for a leading UK gas company and holds a Ph.D. from the University of Sheffield. I and the rest of the Trustees welcome the wealth of knowledge that Uday brings to the charity to help us to meet our short- and long-term objectives. Uday's experience has put him in a great position to become the Branch's Treasurer which was voted unanimously for by Trustees.

I again wish to thank our fantastic supporters who supported us throughout 2020 (and 2021), without your support and dedication the animals who are in our care won't be as lucky and may never be able to find their forever homes, on their behalf thank you.



Paul Galloway
Chair of RSPCA Sheffield Trustees

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We continue to support our local Inspectors by taking in free of charge mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Our support to the inspectorate has continued throughout 2020 by allowing the use of kennels for those dogs which are the subject of court cases. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Inspectorate (as well as providing education, information, and advice) rescue animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This helps the RSPCA meet 'Rescue and care', 'Advocacy', 'Prevention' and 'Support' four of the Society's five top priorities. The work also helps promote human sentiments towards animals which involves moral benefit to local communities. The Trustees of the Sheffield Branch agree wholeheartedly with this strategy and also wish to thank the Inspectorate for their hard work and passion for animal welfare and their work throughout the Covid pandemic.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we rehome to suitable adopters or fosterers. This has continued throughout 2020 and through the national lockdown, it has been far from easy but the team has ensured with the support of the PDSA that animals in our care do not miss out.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them. We take in, free of charge, lost cats, and try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally throughout the pandemic, but at times this has proved difficult or impossible, but we are of the belief that the public benefits from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches, and organisations/charities in the area. We have looked to develop our community focus over 2020 by reaching out to other charities, schemes, the local council, and law enforcement, most of the time this was done virtually utilising modern technology, which at times has been frustrating and never as good as meeting face to face, but it has got us through difficult times.

Volunteers

We have continued to provide volunteering opportunities for those who wish to support our work including trusteeship, fostering, and fundraising. Where it has not been possible to provide opportunities is through dog walking, home visiting, cat socialisation, shop work, and administration work, however as we slowly come out of the pandemic we hope to open these opportunities back up. Our fostering network has grown throughout the pandemic and is an area we wish to continue developing as it benefits the animals in our care to be in a home environment. All of our volunteers receive training in their various areas of work. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and which could give them training towards a future occupation.

ACHIEVEMENT AND PERFORMANCE

It is said every year in the Report and Accounts that the Branch faces unexpected challenges and costs, it should come as no surprise that 2020 has been no different and continued the pattern of being a very busy and demanding year. Fundraising has become very difficult throughout the year, an area that becomes more challenging as each year passes. The society has approached fundraising differently year on year and this year 2020 saw us expand our Social Media presence and the support we have received over this platform has been overwhelming, it has allowed Sheffield folk who would never have known we exist to get involved, support, adopt, donate and drive brand awareness.

The Branch has been in existence for many years; however, we fully appreciate that in order to continue to survive and grow we must constantly re-evaluate what we do and how we do it to ensure that we continue to provide the very highest standards of animal welfare and care. As I reported in the 2019 report the Trustees' key focus has been to cut Branch expenditure and increase income, although the latter has proved almost impossible during the subsequent lockdowns we have made a large difference to our expenses, this work will continue ensuring that every penny is questioned and justified. We are extremely lucky to have a very dedicated and determined group of staff and volunteers who support the Branch in delivering these services to the animals and people of Sheffield.

Partnerships

The Branch also recognises that to continue to survive it cannot do this alone and 2020 has seen continuing and improved partnerships between the RSPCA Sheffield Branch and several other organisations. For example:

- It's My Life, an organisation that provides engaging, inclusive, fun, and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

- The Branch is working closely with South Yorkshire Police Safer Neighbourhood Team to facilitate using the Centre as a meeting place for local businesses to join together to discuss issues including safety, crime reduction, and mutual support.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.

Rehoming

During 2020 we re-homed 64 dogs and 205 cats. Our adoption numbers are lower than in 2019 due to the Covid-19 lockdown, however, it is expected to increase once furlough ends and the unwanted pets of the pandemic become forgotten.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be rehomed. This specialist care is provided by our staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, which we have built up over the years and in particular in 2020 who help us with rabbits, birds, snakes, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength becoming the Branch's saving grace throughout 2020 and latterly in 2021.

Other work

It is important to note the fantastic work the team has done throughout 2020 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens, provided urgent care for rabbits, swans, chickens, birds, snakes, and many more. The branch has supported local and international charities and rescues through donating food far and wide, including Lost and Found, Friends of Ferals, All Dogs, and continuing our support to Romania with donated food and supplies, when we were able to through Border closures.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

Staff

Diana Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Diana's and Dawn Sampson's (Service Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving as well as their 'day jobs' and they have risen to that challenge and come up with a number of interesting and unusual ways of generating funds.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Our financial constraints do mean that we run a very tight ship and need to be very focused on providing the best in animal care with very limited funds. We would therefore like to thank all the staff at the Animal Centre for their hard work and commitment to this during the past year.

Shops

The shops are absolutely vital in supporting the work of the Branch and the regular income that they provide is essential in order to keep the Centre running.

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch. We decided to close the second-hand Superstore due to its underperformance and high-cost base, Diana is constantly thinking outside of the box for new opportunities and has recently developed a scheme with a local business for house clearances, with many more ideas in the pipeline.

Our eBay and online sales, with shops closed, have been an area of focus for 2020 and continue to go from strength to strength. Diana has done an incredible job in turning online sales around.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful - we welcomed them back in 2021 as lockdown eased.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook and Twitter, continues with regular updates on Branch activities and events being posted to both.

Fundraising

Throughout 2020 our traditional way of fundraising has not been possible; we have however been building our online presence and from it grown a network of supporters across Sheffield.

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

Legacies

Unfortunately, the Branch is very reliant on legacies and the ones received during 2020 have helped support us immensely. Legacies are very important to the Branch but we have worked hard over the last couple of years to ensure that the Branch is not reliant upon them by reviewing all our activities, expenditure, and income. It is vital that we run things in the most cost-effective and efficient manner, whilst still achieving our charitable aims.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

During 2020, when we were able to we have enjoyed support from a number of corporate groups and students from both Sheffield Universities. This is an area that we certainly will look to expand in 2022. The Trustees too are volunteers, alongside difficult day jobs, and the amount of time and commitment that the Committee has dedicated to the Branch is exemplary and often goes without recognition.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Unfortunately, two Trustees resigned in 2021; Elliot Chaim and Thomas Peters, the Trustees would like to thank them for their help and support whilst they were part of the Committee. We were lucky that Thomas Peters decided to leave the Committee to take up a permanent role with the Society, as a qualified accountant and working for 9 years as a Senior Auditor his experience and knowledge have so far proved invaluable to Diana and Dawn.

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 14 and the Balance Sheet on page 15.

During the year, net income increased £139,356 This has helped us achieve a surplus of £379,463 (2019 - deficit £102,904). With COVID-19 hitting the retail sector hard in 2020, around 40% of our income this year was received through grants. We received grants from RSPCA Head office through the Branch Emergency Fund, as well as business interruption grants and the Governments furlough scheme.

The surplus raised during the year has been made not without sacrifice. A large cost cutting exercise was undertaken, to ensure the centre could continue to operate during the year. The expenditure for the centre dropped by 30%. A large proportion of this is due to the drop in wages. Redundancies are always a last resort for the Charity, however unfortunately due to a tightening bank account and a lack of grants early in the year, we reluctantly had no option but to undertake redundancies across the organisation.

After inclusion of the Charity's 2020 performance, net funds of £5.4 million can be seen within the Charity's Balance Sheet (2019 - £5.1 million). The year-end bank balance sits at £642,415 a rise of £480,332 on last year's year end bank balance figure. We are aware, as trustees, that this represents a heavy surplus of cash, and are looking into options to where this money can go, not only to further help care for animals in Sheffield and district, but to continue the longevity of the centre.

As mentioned previously, COVID-19 had a severe impact on our trading activities throughout 2020. Our shop income reduced by 43% and we were unable to run our usual fairs and other fundraising events. We cannot thank people enough who gift some of their estate to us in the event of their death. We received £286,783 in legacies this year, and we are forever grateful for this money.

The Charity continues to focus on increasing income levels as well as improving the profile within the local area. As mentioned above, the Charity is looking to become more self-sufficient over the coming years, which will allow us to serve and protect animals in Sheffield for many years to come.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees have taken considerable care to monitor the cash position and amounts of legacies throughout the 2021 year, while also continuing with various revenue generating and cost saving initiatives.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. We continue with 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will achieve a balance between prudence and providing the maximum care for animals in the Sheffield area.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

2021 has continued to be a difficult year with a limited workforce, lockdowns and the ongoing pandemic.

Some of our main areas of focus for 2022, which continue on from 2021 will be:

- Increase in foster carers - to provide opportunities for the animals in our care to be fostered in a safe, loving home environment. In addition, we want to grow a community of people who can use this to become more actively involved in animal welfare. We also want to recognise the significant benefits caring for animals can have in areas including mental health, reducing isolation and physical activity, and want our foster carers and their families to enjoy these benefits through their active involvement in animal foster care.
- Increase in volunteers - attracting local businesses and the two large universities to come and volunteer at the centre or our shops.
- Improved customer service and income generation - exploring new ways to generate income for the Branch.
- Redesign areas of the retail sector - continue to review our retail sector, exploring new and different ways to achieve success in this sector.
- Maintenance of the Animal Centre - the Branch needs continuous maintenance this will continue into 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2012).

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than seven or more than fourteen elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Organisational structure

The Trustees hold monthly meetings at which decisions are made (however fortnightly meetings were held up until June 2021). Day to day running of the Branch is delegated to the Chief Executive

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 19.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive and regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the Branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P Galloway, Chair
L Laver, Secretary
U Nair, Treasurer (appointed 9/11/20)
S Parkin, Vice-chair
C Buckley
L Kerry co-opted (appointed 9/9/21)
N Swire co-opted (appointed 9/9/21)
T Peters (resigned 23/12/20)
E Chaim (appointed 23/3/20) (resigned 17/5/21)
G Thompson (resigned 30/1/20)
D Hitchen (resigned 27/2/20)

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Service Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield S8 0XF

Solicitors

Lewis Francis Blackburn Bray
14-16 Paradise Square
Sheffield S1 2DE

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor (until disposal of investments in 2019)

Investec Wealth & Investment Limited
Beech House
Napier Street
Sheffield
S11 8HA

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They 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.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Approved by order of the board of trustees on 14 October 2021..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Galloway', written over a dotted line.

P Galloway - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield Branch) (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 2020 and of its incoming resources and application of resources, 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 Auditors' 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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our charity sector experience and through discussion with management and trustees;
- making inquiries and discussing with trustees as to whether the charity complies with such laws and regulations;
- reviewing reports from licensing inspections;
- enquiries with the trustees concerning any actual or potential litigation or claims;
- inspection of relevant legal correspondence;
- reviewing minutes of meeting of trustee meetings;
- the performance of analytical procedures to identify unexpected changes or movements to account balances which may be indicative of fraud;
- reviewing transactions around the end of the reporting period and by testing the appropriateness of journals and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited

Chartered Certified Accountants

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

First Floor

Unit 4, Broadfield Court

Sheffield

South Yorkshire

S8 0XF

Date: 14 October 2021

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	859,545	-	859,545	475,610
Charitable activities	5				
Animal shelter		96,968	-	96,968	151,927
Clinic		9,846	-	9,846	36,766
Other trading activities	3	197,662	-	197,662	368,583
Investment income	4	42	-	42	644
Other income		23,593	-	23,593	14,770
Total		1,187,656	-	1,187,656	1,048,300
EXPENDITURE ON					
Raising funds	6	225,213	-	225,213	297,419
Charitable activities	7				
Animal shelter		480,784	67,064	547,848	749,300
Clinic		35,132	-	35,132	108,903
Total		741,129	67,064	808,193	1,155,622
Net gains on investments		-	-	-	4,418
NET INCOME/(EXPENDITURE)		446,527	(67,064)	379,463	(102,904)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,592,186	3,468,523	5,060,709	5,163,613
TOTAL FUNDS CARRIED FORWARD		<u>2,038,713</u>	<u>3,401,459</u>	<u>5,440,172</u>	<u>5,060,709</u>

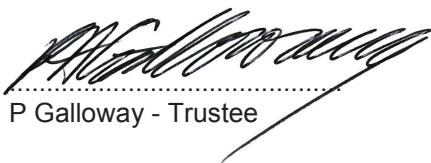
The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	1,350,393	3,401,459	4,751,852	4,867,085
CURRENT ASSETS					
Stocks	14	-	-	-	13,554
Debtors	15	90,832	-	90,832	69,067
Cash at bank and in hand		642,415	-	642,415	162,083
		733,247	-	733,247	244,704
CREDITORS					
Amounts falling due within one year	16	(44,927)	-	(44,927)	(51,080)
NET CURRENT ASSETS		688,320	-	688,320	193,624
TOTAL ASSETS LESS CURRENT LIABILITIES		2,038,713	3,401,459	5,440,172	5,060,709
NET ASSETS		2,038,713	3,401,459	5,440,172	5,060,709
FUNDS	18				
Unrestricted funds				2,038,713	1,592,186
Restricted funds				3,401,459	3,468,523
TOTAL FUNDS				5,440,172	5,060,709

The financial statements were approved by the Board of Trustees and authorised for issue on
14 October 2021 and were signed on its behalf by:


P Galloway - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	482,440	5,351
Finance costs paid		(2,150)	(2,378)
Net cash provided by operating activities		<u>480,290</u>	<u>2,973</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(64,078)
Purchase of fixed asset investments		-	(5,790)
Sale of tangible fixed assets		-	5,175
Sale of fixed asset investments		-	110,505
Interest received		42	103
Dividends received		-	541
Net cash provided by investing activities		<u>42</u>	<u>46,456</u>
Change in cash and cash equivalents in the reporting period		480,332	49,429
Cash and cash equivalents at the beginning of the reporting period		<u>162,083</u>	<u>112,654</u>
Cash and cash equivalents at the end of the reporting period		<u><u>642,415</u></u>	<u><u>162,083</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	379,463	(102,904)
Adjustments for:		
Depreciation charges	115,233	115,605
Losses on investments	-	(4,418)
Profit on disposal of fixed assets	-	(4,076)
Interest received	(42)	(103)
Finance costs	2,150	2,378
Dividends received	-	(541)
Decrease in stocks	13,554	21,535
Increase in debtors	(21,765)	(370)
Decrease in creditors	(6,153)	(21,755)
Net cash provided by operations	<u>482,440</u>	<u>5,351</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	162,083	480,332	642,415
Total	<u>162,083</u>	<u>480,332</u>	<u>642,415</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 2019)', 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about its ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Activities for generating funds

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when an invoice is raised.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

Solar power income is recognised as earned.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Income

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
Freehold property	2% on cost of buildings. Land is not depreciated.
Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
Motor vehicles	20% on cost.

Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Taxation

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	85,191	89,887
Legacies	286,783	332,652
Grants	487,571	53,001
Subscriptions	-	70
	<u>859,545</u>	<u>475,610</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Easter, Summer and Christmas fayres	-	7,538
Shop income	161,138	283,803
Social lotteries	2,721	524
Other fundraising events	5,337	26,232
Collection boxes	-	1,346
Recycling	-	545
Pet food shop	3,408	14,955
Rental income	<u>25,058</u>	<u>33,640</u>
	<u>197,662</u>	<u>368,583</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. INVESTMENT INCOME

	2020 £	2019 £
Income from listed investments	-	541
Interest on cash deposits	<u>42</u>	<u>103</u>
	<u>42</u>	<u>644</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020 £	2019 £
Shop sales	Animal shelter	-	1,219
Adoptions	Animal shelter	36,767	66,853
Inspectors boarding fees	Animal shelter	45,633	56,282
Commissions	Animal shelter	13,848	15,547
Sundry receipts	Animal shelter	720	11,986
Income from clinic	Animal shelter	-	40
Income from clinic	Clinic	9,846	36,766
		<u>106,814</u>	<u>188,693</u>

6. RAISING FUNDS

Other trading activities

	2020 £	2019 £
Purchases	58	9,254
Staff costs	105,738	145,043
Hire of plant and machinery	4,765	3,802
Fundraising costs	3,779	3,525
Rent	66,010	68,915
Rates	813	8,962
Light and heat	5,937	7,430
Insurance	-	1,317
Waste disposal	-	1,751
Repairs and renewals	-	1,792
Telephone	801	1,994
Printing, postage and stationery	12,887	12,276
Sundries	1,434	2,491
Motor expenses	1,020	3,062
Legal and professional fees	-	2,314
Bank charges	589	1,913
Depreciation	2,759	4,260
Loss on sale of assets	-	(4,076)
Support costs	18,623	20,965
	<u>225,213</u>	<u>296,990</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. RAISING FUNDS - continued

Investment management costs

	2020	2019
	£	£
Portfolio management	<u>-</u>	<u>429</u>
Aggregate amounts	<u>225,213</u>	<u>297,419</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	380,224	167,624	547,848
Clinic	<u>35,132</u>	<u>-</u>	<u>35,132</u>
	<u>415,356</u>	<u>167,624</u>	<u>582,980</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	17,427	215	981	18,623
Animal shelter	<u>156,859</u>	<u>1,935</u>	<u>8,830</u>	<u>167,624</u>
	<u>174,286</u>	<u>2,150</u>	<u>9,811</u>	<u>186,247</u>

9. AUDITORS' REMUNERATION

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,000	6,060
Auditors' remuneration for non audit work	<u>1,811</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

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

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	401,440	587,500
Social security costs	15,290	29,048
Other pension costs	5,686	7,400
	<u>422,416</u>	<u>623,948</u>

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

	2020	2019
Animal centre	12	21
Charity shops	11	12
Management and administration	9	12
	<u>32</u>	<u>45</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	475,610	-	475,610
Charitable activities			
Animal shelter	151,927	-	151,927
Clinic	36,766	-	36,766
Other trading activities	368,583	-	368,583
Investment income	644	-	644
Other income	<u>14,770</u>	<u>-</u>	<u>14,770</u>
Total	1,048,300	-	1,048,300
EXPENDITURE ON			
Raising funds	297,419	-	297,419
Charitable activities			
Animal shelter	682,236	67,064	749,300
Clinic	108,903	-	108,903
	<u>1,088,558</u>	<u>67,064</u>	<u>1,155,622</u>
Total	1,088,558	67,064	1,155,622
Net gains on investments	<u>4,418</u>	<u>-</u>	<u>4,418</u>
NET INCOME/(EXPENDITURE)	(35,840)	(67,064)	(102,904)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,628,026</u>	<u>3,535,587</u>	<u>5,163,613</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,592,186</u>	<u>3,468,523</u>	<u>5,060,709</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2020 and 31 December 2020	<u>5,998,393</u>	<u>130,759</u>	<u>14,798</u>	<u>6,143,950</u>
Depreciation				
At 1 January 2020	1,178,849	94,583	3,433	1,276,865
Charge for year	<u>101,609</u>	<u>10,664</u>	<u>2,960</u>	<u>115,233</u>
At 31 December 2020	<u>1,280,458</u>	<u>105,247</u>	<u>6,393</u>	<u>1,392,098</u>
Net book value				
At 31 December 2020	<u>4,717,935</u>	<u>25,512</u>	<u>8,405</u>	<u>4,751,852</u>
At 31 December 2019	<u>4,819,544</u>	<u>36,176</u>	<u>11,365</u>	<u>4,867,085</u>

Included in cost of land and buildings is freehold land of £917,939 (2019 - £917,939) which is not depreciated.

14. STOCKS

	2020 £	2019 £
Stocks	<u>-</u>	<u>13,554</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	20,427	31,596
Other debtors	22	508
VAT	-	15,046
Prepayments and accrued income	<u>70,383</u>	<u>21,917</u>
	<u>90,832</u>	<u>69,067</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	24,038	34,762
Taxation and social security	3,287	9,071
Other creditors	<u>17,602</u>	<u>7,247</u>
	<u>44,927</u>	<u>51,080</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	25,900	57,193
Between one and five years	60,000	116,647
In more than five years	22,500	37,500
	<u>108,400</u>	<u>211,340</u>

18. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At
	£	£	31/12/20
			£
Unrestricted funds			
General fund	1,592,186	446,527	2,038,713
Restricted funds			
Rebuild appeal	3,467,323	(67,034)	3,400,289
Max fund / Pete's dream	1,200	(30)	1,170
	<u>3,468,523</u>	<u>(67,064)</u>	<u>3,401,459</u>
TOTAL FUNDS	<u>5,060,709</u>	<u>379,463</u>	<u>5,440,172</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,187,656	(741,129)	446,527
Restricted funds			
Rebuild appeal	-	(67,034)	(67,034)
Max fund / Pete's dream	-	(30)	(30)
	-	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>1,187,656</u>	<u>(808,193)</u>	<u>379,463</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	1,628,026	(35,840)	1,592,186
Restricted funds			
Rebuild appeal	3,534,357	(67,034)	3,467,323
Max fund / Pete's dream	<u>1,230</u>	<u>(30)</u>	<u>1,200</u>
	<u>3,535,587</u>	<u>(67,064)</u>	<u>3,468,523</u>
TOTAL FUNDS	<u><u>5,163,613</u></u>	<u><u>(102,904)</u></u>	<u><u>5,060,709</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,048,300	(1,088,558)	4,418	(35,840)
Restricted funds				
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund / Pete's dream	<u>-</u>	<u>(30)</u>	<u>-</u>	<u>(30)</u>
	<u>-</u>	<u>(67,064)</u>	<u>-</u>	<u>(67,064)</u>
TOTAL FUNDS	<u><u>1,048,300</u></u>	<u><u>(1,155,622)</u></u>	<u><u>4,418</u></u>	<u><u>(102,904)</u></u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

Max fund / Pete's dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £8,927 (2019 - £14,916). At 31 December 2020 the amount owed to the National RSPCA was £501 (2019 - £7,714).

During the year the charity also provided services to the National RSPCA amounting to £60,389 (2019 - £71,457). At 31 December 2020 the amount owed from the National RSPCA was £5,004 (2019 - £11,724).

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	85,191	89,887
Legacies	286,783	332,652
Grants	487,571	53,001
Subscriptions	-	70
	859,545	475,610
Other trading activities		
Easter, Summer and Christmas fayres	-	7,538
Shop income	161,138	283,803
Social lotteries	2,721	524
Other fundraising events	5,337	26,232
Collection boxes	-	1,346
Recycling	-	545
Pet food shop	3,408	14,955
Rental income	25,058	33,640
	197,662	368,583
Investment income		
Income from listed investments	-	541
Interest on cash deposits	42	103
	42	644
Charitable activities		
Shop sales	-	1,219
Adoptions	36,767	66,853
Inspectors boarding fees	45,633	56,282
Commissions	13,848	15,547
Sundry receipts	720	11,986
Income from clinic	9,846	36,806
	106,814	188,693
Other income		
Solar power	23,593	14,194
Restorative justice	-	576
	23,593	14,770
Total incoming resources	1,187,656	1,048,300
EXPENDITURE		
Other trading activities		
Purchases	58	9,254
Carried forward	58	9,254

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Other trading activities		
Brought forward	58	9,254
Wages	101,370	138,563
Social security	3,624	5,316
Pensions	744	1,164
Hire of plant and machinery	4,765	3,802
Fundraising costs	3,779	3,525
Rent	66,010	68,915
Rates	813	8,962
Light and heat	5,937	7,430
Insurance	-	1,317
Waste disposal	-	1,751
Repairs and renewals	-	1,792
Telephone	801	1,994
Printing, postage and stationery	12,887	12,276
Sundries	1,434	2,491
Motor expenses	1,020	3,062
Legal and professional fees	-	2,314
Bank charges	589	1,913
Plant and machinery	2,759	4,260
Loss on sale of tangible fixed assets	-	(4,076)
	206,590	276,025
Investment management costs		
Portfolio management	-	429
Charitable activities		
Wages	146,155	267,684
Social security	3,317	13,246
Pensions	2,215	3,641
Hire of plant and machinery	1,400	4,480
Rates and water	22,309	16,929
Insurance	1,375	4,315
Light and heat	19,133	34,123
Telephone	7,193	6,326
Printing, postage and stationery	5,839	6,661
Advertising	1,183	2,805
Sundries	23,430	18,838
Drugs and medical supplies	12,111	49,164
Identichips	613	699
Supplies, equipment and food	20,622	22,161
Veterinary fees	25,523	61,451
Travelling	-	1,046
Waste disposal	2,455	9,316
Repairs and renewals	6,395	18,681
Behaviourist	-	1,143
Cleaning	904	11,813
Motor expenses	710	3,642
Freehold property	101,609	101,277
Carried forward	404,491	659,441

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	404,491	659,441
Plant and machinery	7,905	7,808
Motor vehicles	2,960	2,260
	415,356	669,509
Support costs		
Management		
Wages	153,915	181,253
Social security	8,349	10,486
Pensions	2,727	2,595
Legal and professional fees	9,295	6,887
	174,286	201,221
Finance		
Bank charges	2,150	2,378
Governance costs		
Auditors' remuneration	8,000	6,060
Auditors' remuneration for non audit work	1,811	-
	9,811	6,060
Total resources expended	808,193	1,155,622
Net income/(expenditure) before gains and losses	379,463	(107,322)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	4,418
Net income/(expenditure)	379,463	(102,904)