

**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.

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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.

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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.

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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 on30/08/2023..... 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>5,440,172</u>	<u>226,076</u>	<u>5,666,248</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>800,905</u>	<u>(574,829)</u>	<u>226,076</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>27,841</u>	<u>226,076</u>