

**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 in to 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](http://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<br>fund<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             | 2     | 386,962                   | -                        | 386,962                     | 283,794                     |
| <b>Charitable activities</b>       | 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                      |
| <b>Total</b>                       |       | <b>804,214</b>            | <b>-</b>                 | <b>804,214</b>              | <b>677,799</b>              |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| Raising funds                      | 6     | 200,374                   | -                        | 200,374                     | 193,613                     |
| <b>Charitable activities</b>       | 7     |                           |                          |                             |                             |
| Animal shelter                     |       | 414,445                   | 67,065                   | 481,510                     | 415,027                     |
| Clinic                             |       | 31,301                    | -                        | 31,301                      | 41,318                      |
| <b>Total</b>                       |       | <b>646,120</b>            | <b>67,065</b>            | <b>713,185</b>              | <b>649,958</b>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>158,094</b>            | <b>(67,065)</b>          | <b>91,029</b>               | <b>27,841</b>               |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| Total funds brought forward        |       | 2,352,603                 | 3,341,486                | 5,694,089                   | 5,666,248                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>2,510,697</b>          | <b>3,274,421</b>         | <b>5,785,118</b>            | <b>5,694,089</b>            |

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<br>fund<br>£ | Restricted<br>funds<br>£ | <b>2023<br/>Total<br/>funds<br/>£</b> | 2022<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|---------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                                       |                             |
| Tangible assets                                  | 14    | <b>1,256,780</b>          | <b>3,103,641</b>         | <b>4,360,421</b>                      | 4,435,756                   |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                                       |                             |
| Debtors                                          | 15    | <b>203,617</b>            | -                        | <b>203,617</b>                        | 190,947                     |
| Cash at bank and in hand                         |       | <b>1,100,492</b>          | <b>170,780</b>           | <b>1,271,272</b>                      | 1,109,281                   |
|                                                  |       | <b>1,304,109</b>          | <b>170,780</b>           | <b>1,474,889</b>                      | 1,300,228                   |
| <b>CREDITORS</b>                                 |       |                           |                          |                                       |                             |
| Amounts falling due within one year              | 16    | <b>(50,192)</b>           | -                        | <b>(50,192)</b>                       | (41,895)                    |
| <b>NET CURRENT ASSETS</b>                        |       | <b>1,253,917</b>          | <b>170,780</b>           | <b>1,424,697</b>                      | 1,258,333                   |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <b>2,510,697</b>          | <b>3,274,421</b>         | <b>5,785,118</b>                      | 5,694,089                   |
| <b>NET ASSETS</b>                                |       | <b>2,510,697</b>          | <b>3,274,421</b>         | <b>5,785,118</b>                      | 5,694,089                   |
| <b>FUNDS</b>                                     | 18    |                           |                          |                                       |                             |
| Unrestricted funds                               |       |                           |                          | <b>2,510,697</b>                      | 2,352,603                   |
| Restricted funds                                 |       |                           |                          | <b>3,274,421</b>                      | 3,341,486                   |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <b>5,785,118</b>                      | 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 | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|-------------------------------------------------------------------------------|-------|-------------------------|-------------------------|
| <b>Cash flows from operating activities</b>                                   |       |                         |                         |
| Cash generated from operations                                                | 1     | <b>197,822</b>          | 180,553                 |
| Finance costs paid                                                            |       | <b>(1,819)</b>          | (2,497)                 |
| Net cash provided by operating activities                                     |       | <b>196,003</b>          | 178,056                 |
| <b>Cash flows from investing activities</b>                                   |       |                         |                         |
| Purchase of tangible fixed assets                                             |       | <b>(37,695)</b>         | (1,333)                 |
| Sale of tangible fixed assets                                                 |       | <b>3,200</b>            | -                       |
| Interest received                                                             |       | <b>483</b>              | 526                     |
| Net cash used in investing activities                                         |       | <b>(34,012)</b>         | (807)                   |
| <b>Change in cash and cash equivalents<br/>in the reporting period</b>        |       | <b>161,991</b>          | 177,249                 |
| <b>Cash and cash equivalents at the<br/>beginning of the reporting period</b> |       | <b>1,109,281</b>        | 932,032                 |
| <b>Cash and cash equivalents at the end<br/>of the reporting period</b>       |       | <b>1,271,272</b>        | 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**

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

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 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.

| <b>Asset class</b>  | <b>Depreciation method and rate</b>                                |
|---------------------|--------------------------------------------------------------------|
| 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**

|           | <b>2023</b>    | <b>2022</b> |
|-----------|----------------|-------------|
|           | <b>£</b>       | <b>£</b>    |
| Donations | <b>61,137</b>  | 69,267      |
| Legacies  | <b>284,043</b> | 156,382     |
| Grants    | <b>41,782</b>  | 58,145      |
|           | <b>386,962</b> | 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**

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

**4. INVESTMENT INCOME**

|                           | <b>2023</b> | <b>2022</b> |
|---------------------------|-------------|-------------|
|                           | <b>£</b>    | <b>£</b>    |
| Interest on cash deposits | <b>483</b>  | 526         |

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

**6. RAISING FUNDS**

**Other trading activities**

|                                  | <b>2023</b>    | <b>2022</b> |
|----------------------------------|----------------|-------------|
|                                  | <b>£</b>       | <b>£</b>    |
| Purchases                        | <b>-</b>       | 67          |
| Staff costs                      | <b>106,000</b> | 93,027      |
| Fundraising costs                | <b>9,934</b>   | 4,446       |
| Rent                             | <b>48,759</b>  | 35,024      |
| Rates                            | <b>2,475</b>   | (1,770)     |
| Light and heat                   | <b>5,197</b>   | 26,074      |
| Insurance                        | <b>525</b>     | 1,004       |
| Telephone                        | <b>4,164</b>   | 3,487       |
| Printing, postage and stationery | <b>34</b>      | 9,771       |
| Sundries                         | <b>1,315</b>   | 717         |
| Bank charges                     | <b>4,603</b>   | 2,904       |
| Depreciation                     | <b>2,055</b>   | 1,715       |
| Support costs                    | <b>15,313</b>  | 17,147      |
|                                  | <b>200,374</b> | 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<br>Costs<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|----------------|----------------------|---------------------------------------|----------------|
| Animal shelter | <b>343,692</b>       | <b>137,818</b>                        | <b>481,510</b> |
| Clinic         | <b>31,301</b>        | <b>-</b>                              | <b>31,301</b>  |
|                | <b>374,993</b>       | <b>137,818</b>                        | <b>512,811</b> |

**8. SUPPORT COSTS**

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

**9. AUDITORS' REMUNERATION**

|                                                                                            | 2023<br>£    | 2022<br>£ |
|--------------------------------------------------------------------------------------------|--------------|-----------|
| Fees payable to the charity's auditors for the audit of the charity's financial statements | <b>8,950</b> | 6,780     |
| Auditors' remuneration for non audit work                                                  | <b>3,140</b> | 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<br>£      | 2022<br>£ |
|-----------------------|----------------|-----------|
| Wages and salaries    | <b>329,771</b> | 296,561   |
| Social security costs | <b>17,902</b>  | 15,887    |
| Other pension costs   | <b>6,701</b>   | 4,673     |
|                       | <b>354,374</b> | 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:

|                               | <b>2023</b> | <b>2022</b> |
|-------------------------------|-------------|-------------|
| Animal centre                 | <b>7</b>    | 7           |
| Charity shops                 | <b>8</b>    | 8           |
| Management and administration | <b>5</b>    | 5           |
|                               | <b>20</b>   | 20          |

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**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):

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

**14. TANGIBLE FIXED ASSETS**

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

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



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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**

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

**17. LEASING AGREEMENTS**

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

|                            | <b>2023</b>   | <b>2022</b> |
|----------------------------|---------------|-------------|
|                            | <b>£</b>      | <b>£</b>    |
| Within one year            | <b>30,157</b> | 30,157      |
| Between one and five years | <b>50,290</b> | 80,447      |
|                            | <b>80,447</b> | 110,604     |

**18. MOVEMENT IN FUNDS**

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

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

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

**ROYAL SOCIETY FOR THE PREVENTION OF  
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**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<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31/12/22<br>£ |
|---------------------------|------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                  |                                  |                     |
| General fund              | 2,257,698        | 94,905                           | 2,352,603           |
| <b>Restricted funds</b>   |                  |                                  |                     |
| 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>    |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 677,799                    | (582,894)                  | 94,905                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Rebuild appeal            | -                          | (67,034)                   | (67,034)                  |
| Max fund/Petes dream      | -                          | (30)                       | (30)                      |
|                           | <u>-</u>                   | <u>(67,064)</u>            | <u>(67,064)</u>           |
| <b>TOTAL FUNDS</b>        | <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.

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**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<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| <b>INCOME AND ENDOWMENTS</b>    |           |           |
| <b>Donations and legacies</b>   |           |           |
| Donations                       | 61,137    | 69,267    |
| Legacies                        | 284,043   | 156,382   |
| Grants                          | 41,782    | 58,145    |
|                                 | <hr/>     | <hr/>     |
|                                 | 386,962   | 283,794   |
| <b>Other trading activities</b> |           |           |
| Shop income                     | 270,447   | 242,304   |
| Social lotteries                | 2,652     | 2,853     |
| Other fundraising events        | -         | 1,562     |
| Rental income                   | 58,225    | 51,883    |
|                                 | <hr/>     | <hr/>     |
|                                 | 331,324   | 298,602   |
| <b>Investment income</b>        |           |           |
| Interest on cash deposits       | 483       | 526       |
| <b>Charitable activities</b>    |           |           |
| 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    | -         |
|                                 | <hr/>     | <hr/>     |
|                                 | 87,186    | 67,503    |
| <b>Other income</b>             |           |           |
| Solar power                     | (1,741)   | 27,374    |
|                                 | <hr/>     | <hr/>     |
| <b>Total incoming resources</b> | 804,214   | 677,799   |
| <b>EXPENDITURE</b>              |           |           |
| <b>Other trading activities</b> |           |           |
| 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   |

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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 2023**

|                                       | 2023<br>£      | 2022<br>£      |
|---------------------------------------|----------------|----------------|
| <b>Other trading activities</b>       |                |                |
| 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          |
|                                       | <b>185,061</b> | <b>176,466</b> |
| <b>Charitable activities</b>          |                |                |
| 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)        | -              |
|                                       | <b>374,993</b> | <b>317,797</b> |
| <b>Support costs</b>                  |                |                |
| <b>Management</b>                     |                |                |
| Wages                                 | 121,411        | 119,265        |
| Social security                       | 8,088          | 6,257          |
| Pensions                              | 3,189          | 1,741          |
| Legal and professional fees           | 6,534          | 15,765         |
|                                       | <b>139,222</b> | <b>143,028</b> |

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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 2023**

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

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