

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

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

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

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For The Year Ended 31 December 2024**

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

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Our vision:

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

Our mission:

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

Our values:

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

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

Our 5 objectives (priorities):

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

Advancement of animal welfare

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

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

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

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

OBJECTIVES AND ACTIVITIES

Charitable activities pursued for the public benefit

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

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

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

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

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

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

Volunteers

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

Partnerships

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Rehoming

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

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

Fostering

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

Other work

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

Veterinary care

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

Staff

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

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

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

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

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

Shops

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

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

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

Marketing and Promotions

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

Our online presence, including Facebook and X (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 macroeconomic environment. We continue to make changes and try out new and different initiatives often with great success. Over the five year strategy we plan to continue with those and try new ways of income generation.

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

Legacies

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

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

ACHIEVEMENT AND PERFORMANCE

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

Environmental

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

FINANCIAL REVIEW

Financial position

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

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

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

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

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

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

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

Reserves policy

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

Going concern

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

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

Recruitment and appointment of new trustees

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

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

Arrangements for setting pay and remuneration of key management personnel

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

Organisational structure

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

Induction and training of new trustees

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

Related parties

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

Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

Senior staff

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

Solicitors

Holden Smith Law Limited
9 The Grove
Ilkley
LS29 9LW

Bankers

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

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

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

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

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

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

CC000000-AC98-FA93-67A1-080D857CADCB



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P A Galloway - Trustee

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

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield branch) (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

Date:

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31 December 2024**

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

27/06/2025

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



.....
P A Galloway - Trustee

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£)

Going concern

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

Income

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

Grants and donations

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

Legacies

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

Activities for generating funds

Income

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

Income from interest, dividends and commission

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

Incoming resources from charitable activities

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

Donated assets and goods for resale

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

Other incoming resources

Solar power income is recognised as earned.

Investment gains and losses

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

Expenditure

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

Raising funds

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

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

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

1. ACCOUNTING POLICIES - continued

Charitable activities

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

Governance and support costs

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

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

Tangible fixed assets

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

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

Freehold property	2% on cost of buildings. Land is not depreciated.
-------------------	---

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.

Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

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

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

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

2. DONATIONS AND LEGACIES

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

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

6. RAISING FUNDS

Other trading activities

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

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

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

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

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

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

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

9. AUDITORS' REMUNERATION

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

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

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

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

13. TANGIBLE FIXED ASSETS

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. LEASING AGREEMENTS

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

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

18. MOVEMENT IN FUNDS

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

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

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

18. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

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

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

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

18. MOVEMENT IN FUNDS - continued

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

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

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

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

19. RELATED PARTY DISCLOSURES

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

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

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

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

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

This page does not form part of the statutory financial statements

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

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

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

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Document Signers

Signer 1

Name	Paul Galloway
Email	paul.galloway@rspcasheffield.org
Mobile	N/A
IP Address/es	104.28.86.49
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